



AGENDA

ORDINARY COUNCIL MEETING

28 OCTOBER 2021

MEMBERSHIP: Councillors J Diffey, V Etheridge, D Grant, A Jones, S Lawrence, G Mohr, K Parker and J Ryan.

The meeting is scheduled to commence at 5.30pm.

PRAYER:

O God, Grant that by the knowledge of thy will, all we may resolve shall work together for good, we pray through Jesus Christ our Lord. Amen!

ACKNOWLEDGEMENT OF COUNTRY:

"I would like to acknowledge the Wiradjuri People who are the Traditional Custodians of the Land. I would also like to pay respect to the Elders both past and present of the Wiradjuri Nation and extend that respect to other Aboriginal peoples from other nations who are present".

Page

CCL21/258 LEAVE OF ABSENCE (ID21/1901)

CCL21/259 CONFLICTS OF INTEREST (ID21/1902)

CCL21/260 PUBLIC FORUM (ID21/1903)

CCL21/261 CONFIRMATION OF MINUTES (ID21/1882)

Confirmation of the minutes of the proceedings of the Council of the City of Dubbo at the Dubbo Regional Council meeting held on 21 October 2021.

3

MAYORAL MINUTES:

CCL21/262 NET ZERO EMISSIONS FUTURE AND DECARBONISATION (ID21/1904)

The Council had before it the Mayoral Minute regarding Net Zero Emissions Future and Decarbonisation

6

- CCL21/263 MACQUARIE CONSERVATORIUM (ID21/1905)** 8
The Council had before it the Mayoral Minute regarding Macquarie Conservatorium

REPORTS FROM STAFF:

- CCL21/264 ANNUAL REPORT ON COMPLAINT STATISTICS UNDER COUNCIL'S CODE OF CONDUCT (ID21/1906)** 10
The Council had before it the report dated 22 October 2021 from the Executive Manager Governance and Internal Control regarding Annual Report on Complaint Statistics Under Council's Code of Conduct.

- CCL21/265 PRESENTATION OF COUNCIL'S 2020/2021 FINANCIAL STATEMENTS (ID21/1907)** 13
The Council had before it the report dated 20 October 2021 from the Chief Financial Officer regarding Presentation of Council's 2020/2021 Financial Statements.

- CCL21/266 DUBBO REGION AQUATIC LEISURE CENTRES - COSTINGS 2016/2017 TO 2020/2021 (ID21/1912)** 118
The Council had before it the report dated 15 October 2021 from the Manager Aquatic Leisure Centres regarding Dubbo Region Aquatic Leisure Centres - Costings 2016/2017 to 2020/2021.

- CCL21/267 RENEWAL OF VICTORIA PARK PLAYGROUND - RESULTS OF COMMUNITY CONSULTATION (ID21/1911)** 126
The Council had before it the report dated 10 October 2021 from the Manager Recreation and Open Space regarding Renewal of Victoria Park Playground - Results of Community Consultation.

- CCL21/268 COMMENTS AND MATTERS OF URGENCY (ID21/1895)**

- CCL21/269 COMMITTEE OF THE WHOLE (ID21/1909)**



Confirmation of Minutes

Confirmation of the minutes of the proceedings of the Extraordinary Council meeting held on 21 October 2021.

RECOMMENDATION

That the minutes of the proceedings of the Dubbo Regional Council at the Extraordinary Council meeting held on 21 October 2021 comprising pages 4 and 5 of the series be taken as read, confirmed as correct minutes and signed by the Mayor and the Chief Executive Officer.

Appendices:

1 [↓](#) Minutes - Ordinary Council Meeting - 21/10/2021 - Special



REPORT EXTRAORDINARY COUNCIL MEETING 21 OCTOBER 2021

PRESENT: Councillors J Diffey, V Etheridge, D Grant, A Jones, S Lawrence, G Mohr, K Parker and J Ryan.

ALSO IN ATTENDANCE:

The Chief Executive Officer, the Governance Team Leader, the Administration Officer Governance, the Communications Partner and the Digital Communications Coordinator.

Councillor S Lawrence assumed chairmanship of the meeting.

The proceedings of the meeting commenced at 2.20 pm at the Dubbo Civic Administration Building, Council Chamber, with a prayer for Divine Guidance to the Council in its deliberations and activities. The acknowledgement of country was also read by Councillor J Ryan.

CCL21/227 LEAVE OF ABSENCE (ID21/1851)

No requests for leave of absence were received.

CCL21/228 CONFLICTS OF INTEREST (ID21/1852)

No declarations were made.

CCL21/229 PUBLIC FORUM (ID21/1853)

There were no speakers during Public Forum.

NOTICES OF RESCISSION:

CCL21/230 2021 LOCAL GOVERNMENT ELECTIONS - REFERENDUM (ID21/1671)

Council had before it a Notice of Motion of Rescission dated 28 September 2021 from Councillors A Jones, D Grant and G Mohr.

Moved by Councillor A Jones and seconded by Councillor D Grant

MOTION

1. That Council determine this Notice of Motion of Rescission.
2. That the resolution of council be rescinded.

LOST

As one or more Councillors voted against the motion, in accordance with Clause 11.5 of Council's Code of Meeting Practice, the following votes were recorded:

FOR	AGAINST
Councillor Grant	Councillor Diffey
Councillor Jones	Councillor Etheridge
Councillor Mohr	Councillor Lawrence
	Councillor Parker
	Councillor Ryan
Total (3)	Total (5)

The meeting closed at 3.00 pm.

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CHAIRMAN



DUBBO REGIONAL
COUNCIL

MAYORAL MINUTE: Net Zero Emissions Future and Decarbonisation

AUTHOR: Mayor
REPORT DATE: 25 October 2021
TRIM REFERENCE: ID21/1904

To the Council
Ladies and Gentlemen

Office of the Mayor
Civic Administration Building
Church Street, Dubbo

On 13 October 2021, the NSW Government released its 'NSW hydrogen strategy' to fast-track green hydrogen production and to "pave the way for a net zero emissions future while driving economic growth." Hydrogen can be used in a range of applications that would diminish demand for natural gas in NSW by 2030, including as an input into industrial processes and for on-demand electricity generation.

Other applications of hydrogen include:

- as a replacement for petrol and diesel in transport applications;
- as an input into industrial processes, including ammonia production;
- for injection into gas distribution networks;
- as part of a blend with natural gas for use in heating and cooking;
- for on-demand electricity generation; and
- for overseas export (www.energy.nsw.gov.au/renewables/renewable-generation-hydrogen).

At its meeting of 27 August 2018, Council resolved that it did not support the exploration and/or development of coal seam gas production in the "Dubbo Local Environmental Area." This policy setting should be considered against the need to reach Net Zero Emissions and the current gas industry being responsible for 19% of Australia's greenhouse gas emissions.

The Dubbo region's major export markets are also focused on net zero carbon emissions by 2050 including Japan, South Korea and Europe. This includes published views that focus on the economic opportunity of tackling climate change (*Kizuma*, Japanese Govt, *Autumn 2021*). Failure of export focused economies like NSW, including sectors such as food manufacturing, agriculture, mining and freight to transition, to reach Net Zero by 2050 may see our region's products facing border taxes as highlighted by the Australian Trade Minister the Hon Dan Tehan (October 21).

The NSW Government should be recognised for many Net Zero Emissions policy settings such as the Renewable Energy Zones, renewable gas certification, Electricity Infrastructure Roadmap, the NSW Hydrogen Strategy and the Net Zero Plan Stage 1 -2020-2030. Our region stands to benefit significantly from this energy transition. However, there is more to be achieved to set our industries and communities up for long term success.

A [July 2021 study by Northmore Gordon](#) and [companion report from the Climate Council](#) illustrates a potential pathway for NSW to reduce its gas consumption by 25% within five years, 70% in 10-15 years, and entirely eliminate gas use by mid-century:

- The Northmore Gordon report provides a decarbonisation roadmap for New South Wales which, if adopted, would mean there would be no need for gas from Santos' Narrabri project.
- Current gas demand in NSW is around 113PJ (petajoules) per annum, just under half of which (~55PJ) is large and small industrial facilities.
- NSW homes use 30% of the state's gas (~32PJ). This demand can be eliminated by the early 2030s with straightforward appliance upgrades and replacements.
- The following sectors use nearly 20% of all gas in NSW: Food and Beverage, Textile, Timber and Wood Products, and Commercial Services industries. These sectors show good promise for utilisation of industrial heat pumps and with targeted assistance could achieve significant steps towards decarbonisation within a 10 to 15 year timeframe.

With an ongoing commitment to planning and investment, New South Wales can continue to electrify and decarbonise, safeguarding jobs in important manufacturing and export industries whilst growing new industries.

RECOMMENDATION

1. **That the Mayor write to the NSW Treasurer/Minister for Energy and:**
 - offer congratulations on the announcement of the NSW Hydrogen Strategy with its focus on green hydrogen and, noting Council's opposition to coal seam gas, express Council's support for a rapid reduction in the use of natural and coal seam gas in the NSW economy; and
 - request that the NSW Government urgently develop a gas decarbonisation roadmap so that NSW can be a leader by setting business, industry and households up to be resilient and sustainable in a decarbonising world, while safeguarding jobs in important manufacturing industries.
2. **That it be noted that this is consistent with Council's resolution to join the Cities Power Partnership (CPP) program, joining forces with councils across the country in an effort to accelerate Australia's transition to a renewable energy future.**
3. **That a copy of the correspondence to the NSW Treasurer/Minister for Energy be forwarded to all regional associations of Councils in NSW.**
4. **That Council lodge a motion calling on the NSW LGA Special Conference for 2022 to request that the NSW Government urgently develop a gas decarbonisation roadmap.**

Councillor S Lawrence
Mayor



DUBBO REGIONAL
COUNCIL

MAYORAL MINUTE: Macquarie Conservatorium

AUTHOR: Mayor
REPORT DATE: 21 October 2021
TRIM REFERENCE: ID21/1905

To the Council
Ladies and Gentlemen

Office of the Mayor
Civic Administration Building
Church Street, Dubbo

I recently had opportunity to sit with executive members of the Macquarie Conservatorium to discuss the valuable educational and cultural services they provide to our community, and the unfortunate challenge they are facing regarding the need for a long term facility.

As a community organisation, the Conservatorium has a student catchment beyond the Dubbo Region local government area. Reaching to Narromine, Gilgandra, Warren and surrounds, they provide educational, cultural and economic benefits to the state's western regional community. Currently servicing 17 schools and 1,300 students from diverse backgrounds, the organisation employs 18 staff.

From 31 December 2023 the Conservatorium's lease with the NSW Department of Education for their premise at Bultje Street is not being renewed, as the NSW Government moves to repurpose that building back to public education facilities. The Conservatorium has been proactively working with various stakeholders to identify a medium term location, however the long term need is for a permanent purpose built home for lessons, workshops, performances and business administration.

In undertaking community consultation for the development of the Cultural Plan, Council received significant feedback from the community on the role and importance of the Macquarie Conservatorium to the Region. The community identified the Conservatorium as a vital and important part of the cultural life of Dubbo and the surrounding region, particularly its role as an arts educator and leader in music training. The community value the Conservatorium's ability to employ a range of excellent teachers, offering of foundational music education alongside high quality live music performances.

In adopting the SPARC Cultural Plan at its meeting on 13 July 2020, Council committed to working with community to provide adaptable, innovative, cutting edge cultural facilities and assisting external facilities with planning to adapt to changing community needs. Specifically, the endorsed plan includes the action 4.2.2 'Review the ongoing needs of the Macquarie Conservatorium and how DRC can support its continued operation'.

In many local government areas across NSW, Councils support conservatoriums in a range of ways, from the provision of facilities under long term lease arrangements and repurposing of existing buildings, to a partnered approach in the development of new purpose built facilities as part of larger cultural precincts.

In considering our community's views in regard to the value of the Conservatorium, in addition to the social and economic importance of such a service to the western region, a partnered approach with the conservatorium, NSW Government and Council should be meaningfully pursued with the ultimate goal of establishing a permanent facility for this vital cultural service.

The development of such a facility within our Central Business District or within the Victoria Park precinct would provide valuable social and economic activation and alignment with other cultural institutions and services. The opportunity to work in partnership to achieve this outcome should be considered in line with the appropriate strategic planning processes by the next Council.

RECOMMENDATION

1. **That Council notes the valuable educational, cultural and economic benefits of the Dubbo region having a Conservatorium.**
2. **That Council note that the central business district or Victoria Park precinct would be an appropriate long term location to maximise the benefits for the Conservatorium, the community and other cultural institutions.**
3. **That Council notes the role of local governments around the state in housing and supporting Conservatoriums.**
4. **That the Chief Executive Officer work with the Macquarie Conservatorium to create a long term strategic plan to support the establishment of a permanent facility, including a funding strategy and identified partnership opportunities with NSW Government and Australian Government.**
5. **That Council also refers the question of Council's role in supporting the Conservatorium to the strategic planning processes that will occur during the next term of Council.**

Councillor S Lawrence
Mayor



REPORT: Annual Report on Complaint Statistics Under Council's Code of Conduct

AUTHOR: Executive Manager Governance and Internal Control
REPORT DATE: 22 October 2021
TRIM REFERENCE: ID21/1906

EXECUTIVE SUMMARY

In accordance with Part 11.1 of the Procedures for the Administration of the Model Code of Conduct as issued by the NSW Government Department of Premier and Cabinet, Council's Complaints Coordinator is required to report to Council within three months of the end of September each year on complaint statistics under Council's Code of Conduct.

STRATEGIC ALIGNMENT

The 2040 Community Strategic Plan is a vision for the development of the region out to the year 2040. The Plan includes five principal themes and a number of strategies and outcomes. This report is aligned to:

Theme: 4 Community Leadership
CSP Objective: 4.4 Statutory requirements are met and services are provided to the organisation in a cost-effective and timely manner
Delivery Program Strategy: 4.4.1 The organisation meets all statutory requirements

FINANCIAL IMPLICATIONS

The costs for Code of Conduct matters exceeded budgeted funds.

POLICY IMPLICATIONS

There are no policy implications arising from this report.

RECOMMENDATION

That the report of the Executive Manager Governance and Internal Control, dated 22 October 2021, be noted.

Abbey Rouse
Executive Manager Governance and Internal Control

BACKGROUND

Part 11.1 of the Procedures for the Administration of the Model Code of Conduct, as issued by the NSW Office of Local Government, requires the Complaints Coordinator (Council's Internal Ombudsman) to report to Council within three months of the end of September each year on complaint statistics under Council's Code of Conduct as follows:

PART 11 REPORTING STATISTICS ON CODE OF CONDUCT COMPLAINTS ABOUT COUNCILLORS AND THE CEO

11.1 The complaints coordinator must arrange for the following statistics to be reported to the council within 3 months of the end of September of each year:

- a) the total number of code of conduct complaints made about councillors and the general manager under the code of conduct in the year to September (the reporting period)*
- b) the number of code of conduct complaints referred to a conduct reviewer during the reporting period*
- c) the number of code of conduct complaints finalised by a conduct reviewer at the preliminary assessment stage during the reporting period and the outcome of those complaints*
- d) the number of code of conduct complaints investigated by a conduct reviewer during the reporting period*
- e) without identifying particular matters, the outcome of investigations completed under these procedures during the reporting period*
- f) the number of matters reviewed by the Office during the reporting period and, without identifying particular matters, the outcome of the reviews, and*
- g) the total cost of dealing with code of conduct complaints made about councillors and the CEO during the reporting period, including staff costs.*

REPORT

This report covers complaints received during the period 1 October 2020 to 30 September 2021. Accordingly, the following information is provided:

- a. 55 code of conduct complaints were made about Councillors under the code of conduct throughout the reporting period. Some of these complaints included multiple allegations, for example one complainant submitted eight code of conduct complaints against a single Councillor at the same time. The complaints were grouped together for referral to one conduct reviewer, to carry out one preliminary assessment addressing each separate allegation.
- b. 30 code of conduct complaints were referred to external conduct reviewers. The conduct reviewers are selected from the State Government's pre-approved list of suppliers for Probity Services Personnel.
- c. 21 code of conduct complaints were finalised by a conduct reviewer at the preliminary assessment stage. A number of these reports recommended referral back the CEO for resolution under clause 6.13 of the Procedures for the Administration of the Code of Conduct, this includes referral to the Office of Local Government.

- d. Three code of conduct complaints were investigated by an external conduct reviewer.
- e. Two of the code of conduct investigations are currently ongoing. One investigation has been completed with no findings or recommendations to substantiate the complaint. During the reporting period, three complaints (along with the respective reports from conduct reviewers) were provided to the Independent Commission Against Corruption (ICAC).
- f. 24 matters were referred to the Office of Local Government during the reporting period. A number of these referrals were made following recommendations from external conduct reviewers in respective preliminary assessment reports, while others have been referred for advice.
- g. The total cost of dealing with code of conduct complaints made about \$236,000.

Council is also required to report its code of conduct statistics to the Office of Local Government each year in December.

During the previous reporting period, 1 October 2019 to 30 September 2020, seven code of conduct complaints were made against Councillors at a cost of \$40, 413.



DUBBO REGIONAL
COUNCIL

REPORT: Presentation of Council's 2020/2021 Financial Statements

AUTHOR: Chief Financial Officer
REPORT DATE: 20 October 2021
TRIM REFERENCE: ID21/1907

EXECUTIVE SUMMARY

The Local Government Act 1993 requires that Council prepare financial statements annually and must meet specific requirements in preparing and presenting the annual financial statements.

Section 413 of the Local Government Act 1993, provides as follows:

- 413 (1) *A Council must prepare financial reports for each year, and must refer them for audit as soon as practicable (having regard to the requirements of section 416(1)) after the end of that year.*
- (2) *A council's financial reports must include:*
- (a) *a general purpose financial report: and*
 - (b) *any other matter prescribed by the regulations, and*
 - (c) *a statement in the approved form by the Council as to its opinion on the general purpose financial report.*
- (3) *The general purpose financial report must be prepared in accordance with this Act and the regulations, and requirements of:*
- (a) *the publications issued by the Australian Accounting Standards Board, as in force for the time being, subject to the regulations, and*
 - (b) *such other standards as may be prescribed by the regulations.*

Clause 214 of the Local Government (General) Regulation 2021 imposes additional requirements for preparation of a Council's financial reports.

- (1) *For the purpose of Section 413(2)(b) of the Act, any matters required by the Code [Local Government Code of Accounting Practice and Financial Reporting] or the Manual [Local Government Asset Accounting Manual] to be included in Council's financial reports are prescribed matters.*
- (2) *For the purpose of section 413(3)(b) of the Act, the Code and the Manual are prescribed standards.*

Section 416(1) of the Local Government Act 1993 requires that: "A Council's financial reports for a year must be prepared and audited within the period of 4 months after the end of that year."

Section 419 of the Local Government Act 1993 requires that Council must present its audited financial reports, together with the Auditor's reports at a meeting of the Council held on the

date fixed for the meeting and Council's Auditor may, and if so required in writing by the Council, must attend the meeting at which the Financial Reports are presented. The Audit Office will be attending the meeting remotely to present the 2020/2021 audited financial statements.

STRATEGIC ALIGNMENT

The 2040 Community Strategic Plan is a vision for the development of the region out to the year 2040. The Plan includes five principal themes and a number of strategies and outcomes. This report is aligned to:

Theme: 4 Community Leadership
CSP Objective: 4.4 Statutory requirements are met and services are provided to the organisation in a cost-effective and timely manner
Delivery Program Strategy: 4.4.1 The organisation meets all statutory requirements

FINANCIAL IMPLICATIONS

There are no financial implications arising from this report.

POLICY IMPLICATIONS

There are no policy implications arising from this report.

RECOMMENDATION

That the General Purpose Financial Statements and the Special Purpose Financial Statements for the year ended 30 June 2021 be accepted by Council.

Michael Howlett
Chief Financial Officer

REPORT

This report has been based on the Financial Statements that were cleared by the Audit Office of NSW and referred to Council by the Audit Risk Management Committee on Tuesday 19 October 2021.

The General Purpose Financial Statements of Council for the year ended 30 June 2021 have been completed in accordance with the above requirements. The Statements required by Section 413(2)(c) are attached.

Section 416(1) of the Local Government Act 1993 requires that: "A Council's financial reports for a year must be prepared and audited within the period of 4 months after the end of that year."

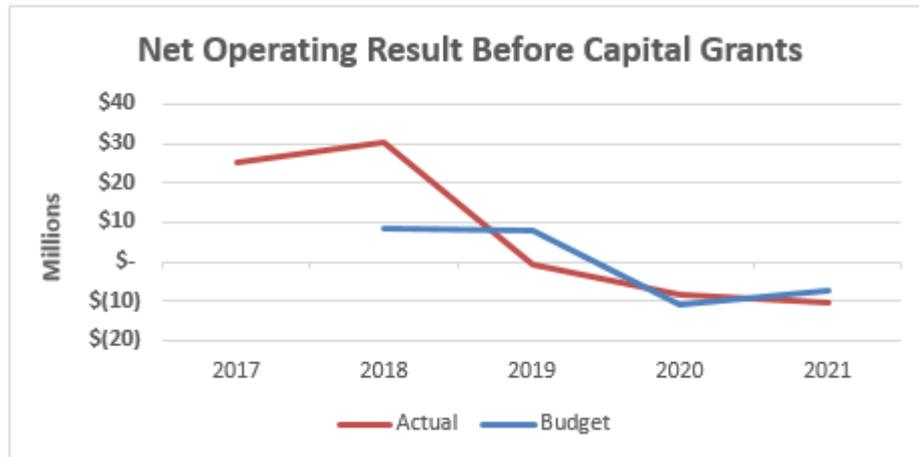
As required by the Australian Accounting Standard AASB 101, the General Purpose Financial Statements are prepared on a consolidated basis and includes all entities of the Council as well as Council's interest in the Macquarie Regional Library Joint Venture. The following entities are included in the general purpose financial reports:

- General Purpose Operations
- Water Supply
- Sewerage
- Macquarie Regional Library Joint Venture

The General Purpose Financial Statements consists of an Income Statement which provides information on the changes in net assets resulting from operations, a Statement of Comprehensive Income which includes transfers to and from Revaluation Reserves, Statement of Financial Position, which shows the assets and liabilities of the Council at the end of the year, Statement of Changes in Equity which shows the movement in equity for the year and Statement of Cash Flows which provides information on inflows and outflows of cash for the year, Notes to the General Purpose Financial Statements which provide more detail on items appearing in the statements. The statements also consist of Special Purpose Financial Statements designed to meet National Competition Policy reporting requirements for Category 1 and 2 businesses.

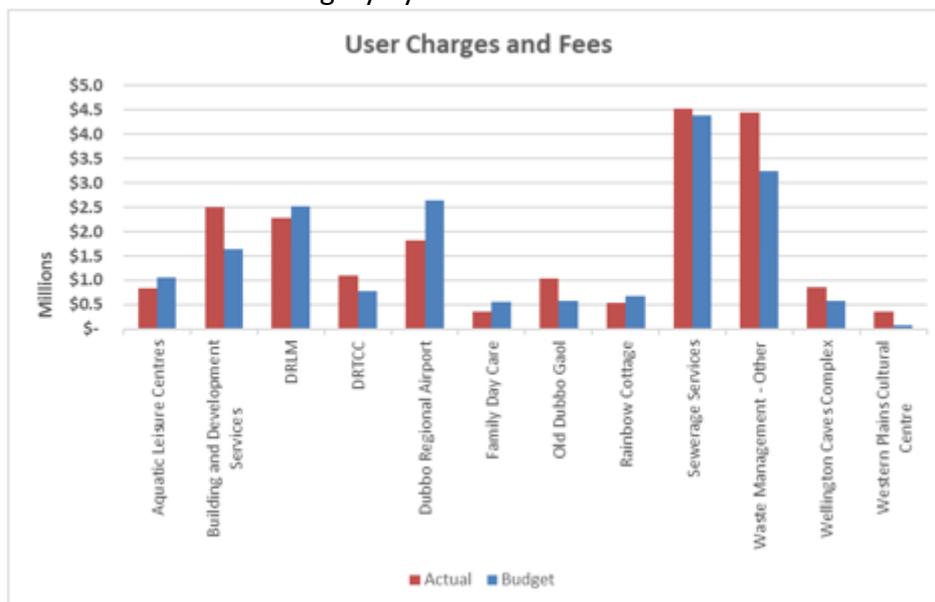
In regard to the financial results for the year, the Income Statement shows the change in net assets resulting from operations for the year to be a \$37.1 million surplus with a net operating result for the year before grants and contributions provided for capital purposes of \$11.1 million deficit. Significant items relating to the Income statement are as follows.

1. The net operating result before capital grants and contributions has been declining since 2018, as noted in the chart below.



*2017 did not have a budget as in accordance with the Supplementary Code 25, this was not applicable for "new Councils".

2. Council was adversely affected by the COVID-19 pandemic and the associated measures that have been taken by the Government to slow down infection levels. The majority of Council's business units were forced to temporarily restrict trading due to Public Health Orders, which saw an estimated reduction in income forecast in the August 2020 Preliminary COVID-19 Budget Review of over \$6.5M. The below chart outlines material variations between user charges and fees, the most significantly impacted operating result income category by COVID-19:



3. Included in revenues is an amount of \$12.14 million, which is the value of infrastructure assets that have been contributed by developers as a result of subdivision developments during 2020/2021.
4. Capital Grants and Contributions amounted to \$45.98 million, which includes \$11 million provided for the Drought Funding Commitment, and \$4.34 million for Fixing Local Roads.

Expenditure on the acquisition of infrastructure assets such as roads, footpaths, cycleways, stormwater drainage, water and sewer infrastructure, parks, gardens, plant and equipment amounted to \$72.228 million, excluding the value of assets contributed by developers.

General Comment

The Statement of Financial Position indicates that Council is in a sound financial position with Net Assets of \$2,628 million.

Cash and Investments total \$222.623 million, which is significant, however, it should be noted that there are restrictions on the future use of these funds as follows. As per the details on Note C1, the following restrictions have been imposed by legislation or other externally imposed requirements:

	\$'000
Developer Contributions (Section 94 (EP&A Act) and Section 64 (Local Government Act))	\$13,356
Unexpended Grants	\$23,471
Water and Sewer Services (The assets of these Funds can only be used for the purposes of the fund)	\$114,742
Domestic Waste Management Services (The assets can only be used for Domestic Waste purposes)	\$3,670
Stormwater Drainage (The assets can only be used for Stormwater purposes)	\$5,002
Total External Restrictions	\$160,241

As also detailed on Note C1, Council has previously resolved to set aside funds in the form of specific cash or investments for future long term purposes with the following restrictions internally restricted assets totalling \$62.382 million:

	\$'000
Employee leave entitlements	\$4,028
Property development	\$6,551
Dubbo City Regional Airport	\$2,129
Dubbo Regional Livestock Markets	\$3,127
Other waste management services	\$14,711
Roads network – state roads	\$378
Fleet management services	\$8,960
Future asset renewal	\$22,498
Total Internal Restrictions	\$62,382



Section 413(1) requires Council to prepare Financial Reports for each year and refer them for audit as soon as practicable (having regard to the requirements of Section 416(1)). Section 415(1) provides that the Council's auditor must audit the Council's Financial Reports as soon as practicable (having regard to the requirements of Section 416(1)) after they are referred for audit. Section 417 details the requirements of the Auditor's Reports. Council's auditor must prepare two reports:

- a report on the General Purpose Financial Statements
- a report on the conduct of the audit.

These reports must include statements by the Auditor as to his opinion on various matters including the keeping of accounting records, preparation of the Financial Statements and any information relevant to the conduct of the audit. The audit certificates and report on conduct of audit will be tabled by Council's auditor on the day of the October 2021 meeting of the Audit and Risk Management Committee.

Section 418 provides that as soon as practicable after the Council receives a copy of the Auditor's report:

- a. it must fix a date for the meeting at which it proposes to present its audited Financial Statements, together with the Auditors reports to the public; and
- b. it must give public notice of the date so fixed.

The date fixed for the meeting must be at least seven days after the date on which the notice is given but not more than five weeks after the Auditor's reports are given to the Council.

Section 419 requires that Council must present its audited financial reports, together with the Auditor's reports at a meeting of the Council held on the date fixed for the meeting and Council's Auditor may, and if so required in writing by the Council, must attend the meeting at which the Financial Reports are presented. The Audit Office will be attending the meeting remotely to present the 2020/2021 audited financial statements.

The required Public Notice was given by advertisement on Council's website. The Public Notice advises that the Council will present its audited financial statements, together with the Auditor's reports, to the public at its meeting to be held on Thursday 28 October 2021.

It should also be noted that Section 420 provides that any person may make submissions to the Council with respect to the Council's audited Annual financial statements or with respect

to the Auditors reports. A submission must be in writing and must be lodged with the Council within seven days after the date on which those reports are presented to the public.

The Council must ensure that copies of all submissions received by it are referred to the Auditor. The Council may take such action as it considers appropriate with respect to any such submission, including the giving of notice to the Director-General of any matter that appears to require amendment of the Council's financial reports.

Appendices:

- 1 [↓](#) 2020/2021 General Purpose Financial Statements
- 2 [↓](#) 2020/2021 Special Purpose Financial Statements

Dubbo Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021

"Great community, great council"



Dubbo Regional Council
General Purpose Financial Statements
for the year ended 30 June 2021

Contents	Page
Statement by Councillors and Management	3
Primary Financial Statements:	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Independent Auditor's Reports:	n/a

Dubbo Regional Council

General Purpose Financial Statements

for the year ended 30 June 2021

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

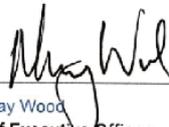
Signed in accordance with a resolution of Council made on 28 October 2021.



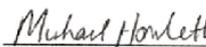
Stephen Lawrence
Mayor
28 October 2021



Anna Marie Jones
Deputy Mayor
28 October 2021



Murray Wood
Chief Executive Officer
28 October 2021



Michael Howlett
Responsible Accounting Officer
28 October 2021

Dubbo Regional Council | Statement of Comprehensive Income | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Net operating result for the year – from Income Statement		37,124	24,744
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	<u>45,322</u>	<u>11,665</u>
Total items which will not be reclassified subsequently to the operating result		45,322	11,665
Total other comprehensive income for the period		45,322	11,665
Total comprehensive income for the year attributable to Council		82,446	36,409

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Dubbo Regional Council | Statement of Financial Position | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	66,487	33,972
Investments	C1-2	54,073	111,573
Receivables	C1-4	20,627	21,054
Inventories	C1-5	2,738	4,058
Other	C1-11	638	881
Total current assets		144,563	171,538
Non-current assets			
Investments	C1-2	102,063	72,500
Receivables	C1-4	130	77
Inventories	C1-5	5,909	4,880
Infrastructure, property, plant and equipment	C1-8	2,460,616	2,381,210
Investments accounted for using the equity method	D2-1	1,719	1,682
Other	C1-11	495	495
Total non-current assets		2,570,932	2,460,844
Total assets		2,715,495	2,632,382
LIABILITIES			
Current liabilities			
Payables	C3-1	15,978	10,731
Contract liabilities	C3-2	3,375	1,938
Borrowings	C3-3	5,829	5,159
Employee benefit provisions	C3-4	12,511	12,780
Total current liabilities		37,693	30,608
Non-current liabilities			
Payables	C3-1	3	2
Borrowings	C3-3	45,850	52,022
Employee benefit provisions	C3-4	873	757
Provisions	C3-5	4,276	4,639
Total non-current liabilities		51,002	57,420
Total liabilities		88,695	88,028
Net assets		2,626,800	2,544,354
EQUITY			
Accumulated surplus	C4-1	2,298,567	2,261,443
IPPE revaluation reserve	C4-1	328,233	282,911
Council Interest		2,626,800	2,544,354
Total equity		2,626,800	2,544,354

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Dubbo Regional Council | Statement of Changes in Equity | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	as at 30/06/21			as at 30/06/20		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		2,261,443	282,911	2,544,354	2,296,488	271,246	2,567,734
Correction of prior period errors		-	-	-	(59,789)	-	(59,789)
Restated opening balance		2,261,443	282,911	2,544,354	2,236,699	271,246	2,507,945
Net operating result for the year		37,124	-	37,124	24,744	-	24,744
Restated net operating result for the period		37,124	-	37,124	24,744	-	24,744
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-8	-	45,322	45,322	-	11,665	11,665
Other comprehensive income		-	45,322	45,322	-	11,665	11,665
Total comprehensive income		37,124	45,322	82,446	24,744	11,665	36,409
Closing balance at 30 June		2,298,567	328,233	2,626,800	2,261,443	282,911	2,544,354

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Dubbo Regional Council | Statement of Cash Flows | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Cash Flows

for the year ended 30 June 2021

<i>Original unaudited budget 2021</i>	<i>\$ '000</i>	Notes	<i>Actual 2021</i>	<i>Actual 2020</i>
Cash flows from operating activities				
Receipts:				
67,111	Rates and annual charges		67,503	64,792
46,413	User charges and fees		39,335	44,968
3,572	Investment and interest revenue received		4,754	5,907
37,295	Grants and contributions		56,859	46,230
–	Bonds, deposits and retention amounts received		602	–
2,659	Other		5,086	472
Payments:				
(43,554)	Employee benefits and on-costs		(45,021)	(45,026)
(35,448)	Materials and services		(49,666)	(39,308)
(3,627)	Borrowing costs		(3,144)	(3,733)
–	Bonds, deposits and retention amounts refunded		–	(99)
(15,119)	Other		(2,481)	(15,565)
59,302	Net cash flows from operating activities	G1-1a	73,827	58,638
Cash flows from investing activities				
Receipts:				
36,214	Sale of investment securities		162,914	136,078
–	Sale of real estate assets		8,777	760
2,689	Sale of infrastructure, property, plant and equipment		10,803	3,200
–	Deferred debtors receipts		34	470
Payments:				
–	Purchase of investment securities		(196,518)	(134,820)
–	Acquisition of term deposits		61,500	–
(96,823)	Purchase of infrastructure, property, plant and equipment		(80,229)	(70,238)
–	Purchase of real estate assets		(3,109)	(2,089)
–	Deferred debtors and advances made		18	–
(57,920)	Net cash flows from investing activities		(35,810)	(66,639)
Cash flows from financing activities				
Payments:				
(5,503)	Repayment of borrowings		(5,502)	(5,206)
(5,503)	Net cash flows from financing activities		(5,502)	(5,206)
(4,121)	Net change in cash and cash equivalents		32,515	(13,207)
–	Cash and cash equivalents at beginning of year	C1-1b,C1-1	33,972	47,179
(4,121)	Cash and cash equivalents at end of year	C1-1	66,487	33,972
186,966	plus: Investments on hand at end of year	C1-2	156,136	184,073
182,845	Total cash, cash equivalents and investments		222,623	218,045

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Dubbo Regional Council

Contents for the notes to the Financial Statements for the year ended 30 June 2021

A About Council and these financial statements	11
A1-1 Basis of preparation	11
B Financial Performance	14
B1 Functions or activities	14
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
B2 Sources of income	16
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenue	18
B2-4 Grants and contributions	19
B2-5 Interest and investment income	23
B2-6 Other income	23
B3 Costs of providing services	24
B3-1 Employee benefits and on-costs	24
B3-2 Materials and services	25
B3-3 Borrowing costs	26
B3-4 Depreciation, amortisation and impairment of non-financial assets	27
B3-5 Other expenses	28
B4 Gains or losses	29
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	29
B5 Performance against budget	30
B5-1 Material budget variations	30
C Financial position	32
C1 Assets we manage	32
C1-1 Cash and cash equivalents	32
C1-2 Financial investments	32
C1-3 Restricted cash, cash equivalents and investments	33
C1-4 Receivables	35
C1-5 Inventories	37
C1-6 Contract assets and Contract cost assets	38
C1-7 Non-current assets classified as held for sale	39
C1-8 Infrastructure, property, plant and equipment	40
C1-9 Investment properties	44
C1-10 Intangible assets	45
C1-11 Other	45
C2 Leasing activities	45
C2-1 Council as a lessee	45
C2-2 Council as a lessor	45
C3 Liabilities of Council	46
C3-1 Payables	46
C3-2 Contract Liabilities	46

Dubbo Regional Council

Contents for the notes to the Financial Statements for the year ended 30 June 2021

C3-3 Borrowings	46
C3-4 Employee benefit provisions	49
C3-5 Provisions	49
C4 Reserves	51
C4-1 Nature and purpose of reserves	51
D Council structure	52
D1 Results by fund	52
D1-1 Income Statement by fund	52
D1-2 Statement of Financial Position by fund	53
D1-3 Details of internal loans	53
D2 Interests in other entities	54
D2-1 Interests in joint arrangements	54
D2-2 Unconsolidated structured entities	55
D2-3 Subsidiaries, joint arrangements and associates not recognised	55
E Risks and accounting uncertainties	56
E1-1 Risks relating to financial instruments held	56
E2-1 Fair value measurement	59
E3-1 Contingencies	65
F People and relationships	68
F1 Related party disclosures	68
F1-1 Key management personnel (KMP)	68
F1-2 Councillor and Mayoral fees and associated expenses	69
F2 Other relationships	70
F2-1 Audit fees	70
G Other matters	71
G1-1 Statement of Cash Flows information	71
G2-1 Commitments	72
G3-1 Events occurring after the reporting date	73
G4 Statement of developer contributions as at 30 June 2021	74
G4-1 Summary of developer contributions	74
G4-2 Developer contributions by plan	75
G5 Statement of performance measures	76
G5-1 Statement of performance measures – consolidated results	76
G5-2 Statement of performance measures by fund	77
H Additional Council disclosures (unaudited)	78
H1-1 Statement of performance measures – consolidated results (graphs)	78
H1-2 Council information and contact details	80

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 28 October 2021. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2005* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not-for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2021.

There were no newly adopted standards that had a material impact Council's reported financial position, financial performance and/or associated financial statement disclosures.

Adoption of AASB 1059 - Service Concession Arrangements

Council has conducted an assessment on the occurrence of any service concession arrangements providing a public service. After review of the business units of Dubbo Regional Council, current contracts and significant assets or community services provided it was determined that there has not been an occurrence of any service concession arrangements that fall within the scope of AASB1059

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

Significant accounting estimates and judgements

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- i. fair values of infrastructure, property, plant and equipment – refer Note C1-8
- ii. tip remediation provisions – refer Note C3-5
- iii. employee benefit provisions – refer Note C3-4.

COVID-19 Impacts

COVID-19 has caused reduction in forecasted revenue to council's business units relating to tourism, events and hospitality by enforcing compliance with Public Health Orders pertaining to capacity limits, quarantine and access to the Local Government Area.

Council has provided some rent relief to the lessee's to compensate for lost income due to quarantine and some additional costs have been incurred in cleaning of council facilities.

Rate collections are less than forecasted due to ongoing hardship of ratepayers. Other receivables have not been impacted.

continued on next page ...

Page 11 of 80

A1-1 Basis of preparation (continued)

Council is of the view that physical non-current assets will not experience substantial declines in value due to COVID-19. Fair value for the majority of Council's non-current assets is determined by replacement cost where there is no anticipated material change in value due to COVID-19.

Overall the financial impact has been approximately \$4.23M. It is not anticipated to increase in future years but could likely have ongoing effects of lost revenue.

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (NSW)*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of NSW Council.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Council makes use of volunteers for museums also library services. Volunteer services are not recognised in the financial statements as it is not material, may not be purchased if not donated and cannot be reliably measured

New accounting standards and interpretations issued not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2021 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

continued on next page ...

Page 12 of 80

A1-1 Basis of preparation (continued)

- **AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current**
- **AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date**

Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current. This standard has an effective date for the 30 June 2024 reporting period.

- **AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 -2020 and Other Amendments**
- **AASB2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.**
- **AASB2015-10 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128.**
- **AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections**

Council does not expect any material impact from the above amendments. This standard has an effective date for the 30 June 2023 reporting period.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions or activities										
Governance	25	5	604	477	(579)	(472)	–	–	–	–
Administration	2,045	1,332	1,702	1,650	343	(318)	–	–	179,311	161,696
Public order and safety	4,046	3,840	4,520	4,710	(474)	(870)	3,286	10,674	48,203	39,489
Health	–	1	89	79	(89)	(78)	–	–	–	–
Environment	16,641	16,580	15,403	13,797	1,238	2,783	2,651	1,858	160,809	169,930
Community services and education	3,002	3,452	5,469	5,222	(2,467)	(1,770)	2,651	2,631	1,278	1,294
Housing and community amenities	3,589	2,449	3,130	5,570	459	(3,121)	203	203	15,568	11,254
Water supplies	35,074	25,544	21,496	21,951	13,578	3,593	12,944	3,511	335,116	325,237
Sewerage services	20,816	22,415	14,134	13,539	6,682	8,876	2,078	3,699	353,096	351,793
Recreation and culture	5,473	5,807	31,118	27,214	(25,645)	(21,407)	4,531	3,433	177,548	159,287
Mining, manufacturing and construction	50	–	1,555	1,570	(1,505)	(1,570)	–	–	36	7
Transport and communication	31,318	31,352	39,312	36,139	(7,994)	(4,787)	27,152	15,758	1,368,516	1,350,799
Economic affairs	15,551	9,633	11,098	13,166	4,453	(3,533)	2,752	1,353	74,295	59,914
Share of gains/(losses) in associates and joint ventures (using the equity method)	37	149	–	–	37	149	–	–	1,719	1,682
General purpose income	49,275	47,269	–	–	49,275	47,269	12,071	11,815	–	–
Total functions and activities	186,942	169,828	149,630	145,084	37,312	24,744	70,319	54,935	2,715,495	2,632,382

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Governance

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policymaking committees, public disclosure (e.g. GIPA), and legislative compliance.

Administration

Includes corporate support and other support services, engineering works, and any Council policy compliance.

Public order and safety

Includes Council's fire and emergency services levy, fire protection, emergency services, enforcement of regulations and animal control.

Health

Includes immunisation, food control, health centres etc.

Environment

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

Community services and education

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and children services.

Housing and community amenities

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

Water supplies

Provide safe reliable and cost effective water supply that caters for the sustainable growth.

Sewerage services

Provision of an environmentally responsible sewerage service that maintains the health of the community cost effectively, and caters for the sustainable growth.

Recreation and culture

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

Mining, manufacturing and construction

Includes building control, quarries and pits, mineral resources, and abattoirs.

Transport and communication

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

Economic affairs

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

B2 Sources of income**B2-1 Rates and annual charges**

\$ '000	2021	2020
Ordinary rates		
Residential	21,402	20,610
Farmland	6,195	6,088
Mining	2	2
Business	8,774	8,558
Less: pensioner rebates (mandatory)	(514)	(522)
Rates levied to ratepayers	35,859	34,736
Pensioner rate subsidies received	283	287
Total ordinary rates	36,142	35,023
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	7,906	7,609
Water supply services	7,409	7,329
Sewerage services	13,626	13,078
Drainage	1,583	1,434
Waste management services (non-domestic)	649	594
Less: pensioner rebates (mandatory)	(638)	(651)
Less: pensioner rebates (Council policy)	(184)	(188)
Annual charges levied	30,351	29,205
Pensioner subsidies received:		
– Water	122	124
– Sewerage	116	118
– Domestic waste management	114	117
Total annual charges	30,703	29,564
Total rates and annual charges	66,845	64,587

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

\$ '000	2021	2020
Specific user charges		
(per s.502 - specific 'actual use' charges)		
Water supply services	12,802	12,849
Sewerage services	4,186	4,160
Waste management services (non-domestic)	4,441	5,092
Total specific user charges	21,429	22,101
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Regulatory/ statutory fees	3,226	1,976
Total fees and charges – statutory/regulatory	3,226	1,976
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Aerodrome	1,819	3,390
Caravan park	1,639	1,207
Cemeteries	436	351
Leaseback fees – Council vehicles	291	315
Transport for NSW works (state roads not controlled by Council)	932	3,371
Tourism	175	129
Water service connections	92	60
Caves entry fees	864	526
Western Plains Cultural Centre	364	104
Aquatic leisure centre	832	685
Family day care	362	344
Fodder sales 'greengrove' effluent reuse property	100	193
Old dubbo gaol	1,036	439
Private works	556	509
Public halls	1,110	1,258
Rainbow cottage long day care centre	540	390
Regional livestock markets	2,280	2,699
Sewer plan drafting fees	169	103
Showground	125	183
Other	1,188	1,884
Sporting facilities	211	238
Total fees and charges – other	15,121	18,378
Total user charges and fees	39,776	42,455
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time	–	–
User charges and fees recognised at a point in time	39,776	42,455
Total user charges and fees	39,776	42,455

Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

B2-3 Other revenue

\$ '000	2021	2020
Rental income – other council properties	962	719
Fines	279	348
Commissions and agency fees	12	14
Insurance claims recoveries	265	10
Other	832	671
Caves / caravan park kiosk – sales	148	94
StateCover WHS Incentive	130	130
Total other revenue	2,628	1,986
Timing of revenue recognition for other revenue		
Other revenue recognised over time	–	–
Other revenue recognised at a point in time	2,628	1,986
Total other revenue	2,628	1,986

Accounting policy for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

B2-4 Grants and contributions

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	5,633	5,708	-	-
Payment in advance - future year allocation					
Financial assistance	1	6,032	6,038	-	-
Amount recognised as income during current year		11,665	11,746	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Pensioners' rates subsidies:					
Water supplies	1	-	-	11,133	1,887
Bushfire and emergency services	2	413	435	99	7,156
Employment and training programs	2	13	5	-	-
Heritage and cultural	2	186	137	-	-
Library	2	196	189	-	-
Noxious weeds	2	389	95	-	-
Local infrast. renewal scheme interest subsidy	1	-	-	227	282
Tourism	2	9	3	1,268	168
Street lighting	2	203	203	-	-
Community services	2	175	179	-	-
Family day care	2	1,256	1,384	-	-
Rainbow cottage long day care centre	2	725	825	-	-
Paid parental leave	2	111	81	-	-
Sporting facilities	2	-	21	565	1,374
Stormwater	2	-	33	-	-
Other specific grants	2	417	440	4,443	1,907
Transport (roads to recovery)	2	3,220	3,220	-	-
Transport (other roads and bridges funding)	1	33	101	9,785	3,271
Previously contributions:					
Transport for NSW contributions (regional roads, block grant)	2	2,432	2,455	69	21
Other contributions	2	611	306	858	1,312
Total special purpose grants and non-developer contributions – cash		10,389	10,112	28,447	17,378
Non-cash contributions					
Bushfire services	2	-	-	2,268	1,376
Drainage	2	-	-	1,670	1,244
Paving	2	-	-	738	560
Roads and bridges	1	-	-	8,334	5,184
Sewerage (excl. section 64 contributions)	2	-	-	862	2,543
Water supplies (excl. section 64 contributions)	2	-	-	351	612
Land under roads	2	-	-	187	61
Total other contributions – non-cash		-	-	14,410	11,580
Total special purpose grants and non-developer contributions (tied)		10,389	10,112	42,857	28,958
Total grants and non-developer contributions		22,054	21,858	42,857	28,958

Comprising:

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Page 19 of 80

B2-4 Grants and contributions (continued)

\$ '000	<i>Timing</i>	Operating 2021	<i>Operating 2020</i>	Capital 2021	<i>Capital 2020</i>
- Commonwealth funding		15,353	15,034	5,796	9,184
- State funding		6,357	3,850	21,721	6,808
- Other funding		344	2,974	15,340	12,966
		22,054	21,858	42,857	28,958

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Page 20 of 80

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2021	Operating 2020	Capital 2021	Capital 2020
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 64 – water supply contributions	G4	–	–	1,402	943
S 64 – sewerage service contributions		–	–	1,061	965
S 7.11 – open space		–	–	699	530
S 7.11 – drainage		–	–	389	217
S 7.11 – roadworks		–	–	1,759	1,355
Voluntary planning agreements		–	–	98	109
Total developer contributions – cash		–	–	5,408	4,119
Total developer contributions		–	–	5,408	4,119
Total contributions		–	–	5,408	4,119
Total grants and contributions		22,054	21,858	48,265	33,077
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time		–	–	–	–
Grants and contributions recognised at a point in time		22,054	21,858	48,265	33,077
Total grants and contributions		22,054	21,858	48,265	33,077

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Capital 2021	Capital 2020
Unspent grants and contributions		
Unspent funds at 1 July	24,336	41,179
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	9,501	5,969
Add: Funds received and not recognised as revenue in the current year	–	–
Less: grants recognised as income in a previous reporting period now spent	(10,341)	(22,812)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–
Unspent funds at 30 June	23,496	24,336

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g.

continued on next page ...

Page 21 of 80

B2-4 Grants and contributions (continued)

completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

\$ '000	2021	2020
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	146	282
– Cash and investments	3,574	5,401
– Other	6	11
Amortisation of premiums and discounts		
– Interest free (and interest reduced) loans provided	18	22
– Financial assets at amortised cost	(41)	–
Total interest and investment income (losses)	3,703	5,716

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

B2-6 Other income

\$ '000	Notes	2021	2020
Net share of interests in joint ventures and associates using the equity method			
Joint ventures		37	149
Total net share of interests in joint ventures and associates using the equity method	D2-1	37	149
Total other income		37	149

B3 Costs of providing services**B3-1 Employee benefits and on-costs**

\$ '000	2021	2020
Salaries and wages	39,595	39,781
Travel expenses	77	279
Employee leave entitlements (ELE)	4,636	4,604
Superannuation	4,528	4,357
Workers' compensation insurance	2,423	1,783
Fringe benefit tax (FBT)	89	102
Payroll tax	140	215
Training costs (other than salaries and wages)	570	381
Other	163	196
Total employee costs	52,221	51,698
Less: capitalised costs	(7,289)	(6,498)
Total employee costs expensed	44,932	45,200
Number of 'full-time equivalent' employees (FTE) at year end	492	487

Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E-3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2021	2020
Raw materials and consumables		42,139	27,703
Contractor and consultancy costs		11,291	12,709
Audit Fees	F2-1	128	187
Councillor and Mayoral fees and associated expenses	F1-2	377	337
Advertising		543	670
Electricity and heating		3,768	3,922
Insurance		1,657	1,538
Postage		171	168
Printing and stationery		267	394
Street lighting		737	1,177
Telephone and communications		279	315
Valuation fees		183	161
Other expenses		954	835
Vehicle registration		202	213
Water resource charge		431	308
Contributions to emergency services		1,605	1,219
Credit card merchant fees		17	19
Family day care – fee relief		1,142	1,259
Property rental		74	67
Subscription shires association		50	52
Legal expenses:			
Expenses from leases of low value assets		82	175
– Legal expenses: planning and development		6	8
– Legal expenses: debt recovery		1	2
– Legal expenses: other		234	189
Total materials and services		66,338	53,627
Less: capitalised costs		(12,642)	(4,609)
Total materials and services		53,696	49,018

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

\$ '000	Notes	2021	2020
(i) Interest bearing liability costs			
Interest on loans		3,407	3,711
Total interest bearing liability costs		3,407	3,711
Total interest bearing liability costs expensed		3,407	3,711
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	(312)	(20)
Total other borrowing costs		(312)	(20)
Total borrowing costs expensed		3,095	3,691

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

B3-4 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2021	2020
Depreciation and amortisation			
Plant and equipment		4,051	4,467
Office equipment		715	610
Furniture and fittings		348	244
Land improvements (depreciable)		367	354
Infrastructure:			
	C1-8		
– Buildings – non-specialised		1,248	1,126
– Buildings – specialised		4,377	3,986
– Other structures		5,009	4,043
– Roads		15,954	15,774
– Airport runways		945	974
– Stormwater drainage		2,102	1,579
– Water supply network		5,063	5,408
– Sewerage network		4,414	4,638
– Swimming pools		74	77
Other assets:			
– Other		46	49
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-8,C3-5	–	4
– Quarry assets	C1-8,C3-5	90	72
Total gross depreciation and amortisation costs		44,803	43,405
Less: capitalised costs		(1,249)	(1,144)
Total depreciation and amortisation costs		43,554	42,261
Impairment / revaluation decrement of IPPE			
Infrastructure:			
	C1-8		
– Quarry assets		1,997	–
Total gross IPPE impairment / revaluation decrement costs		1,997	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		1,997	–
Total depreciation, amortisation and impairment for non-financial assets		45,551	42,261

Accounting policy**Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	Notes	2021	2020
Impairment of receivables			
Other		(6)	82
Total impairment of receivables	C1-4	(6)	82
Other			
Donations, contributions and assistance to other organisations (Section 356)		2,362	2,339
Total other		2,362	2,339
Total other expenses		2,356	2,421

Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

B4 Gains or losses**B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

\$ '000	Notes	2021	2020
Gain (or loss) on disposal of plant and equipment	C1-8		
Proceeds from disposal – plant and equipment		10,803	3,200
Less: carrying amount of plant and equipment assets sold/written off		<u>(10,165)</u>	<u>(3,056)</u>
Gain (or loss) on disposal		<u>638</u>	<u>144</u>
Gain (or loss) on disposal of infrastructure	C1-8		
Less: carrying amount of infrastructure assets sold/written off		<u>(2,571)</u>	<u>(3,339)</u>
Gain (or loss) on disposal		<u>(2,571)</u>	<u>(3,339)</u>
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		8,777	760
Less: carrying amount of real estate assets sold/written off		<u>(3,398)</u>	<u>(58)</u>
Gain (or loss) on disposal		<u>5,379</u>	<u>702</u>
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		162,914	136,078
Less: carrying amount of investments sold/redeemed/matured		<u>(162,914)</u>	<u>(136,078)</u>
Gain (or loss) on disposal		<u>-</u>	<u>-</u>
Net gain (or loss) on disposal of assets		<u>3,446</u>	<u>(2,493)</u>

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 28/06/2021 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----		
REVENUES					
Rates and annual charges	67,144	66,845	(299)	0%	U
User charges and fees	48,256	39,776	(8,480)	(18)%	U
The 2020/2021 budget adopted by Council in June 2020 was prepared on the basis of business as usual, that is no impacts of COVID-19 had been factored into the budgets as they stood. Council was adversely affected by the COVID-19 pandemic and the associated measures that have been taken by the Government to slow down infection levels. The majority of Council's business units were forced to temporarily restrict trading due to Public Health Orders, which saw a reduction in income of over \$6.5M.					
Council also saw a reduction in Water Consumption and associated income across the LGA due to the inflow received into Burrendong Dam and significant rain events in March 2021.					
Other revenues	2,140	2,628	488	23%	F
Council received additional income from other revenue sources than originally budgeted for, mainly related to the Great Big Adventure Pass and Aerodrome Contributions					
Operating grants and contributions	21,370	22,054	684	3%	F
Capital grants and contributions	14,945	48,265	33,320	223%	F
Grant funding tied to projects that were not finalised in the 2020 financial year were rolled into the 2021 financial year, mainly related to the Drought Funding Commitment.					
Council also received additional unbudgeted capital grant income from the Fixing the Local Roads Program and Local Roads and Community Infrastructure Program, as well as higher than anticipated developer contributions.					
Interest and investment revenue	3,174	3,703	529	17%	F
Interest Rates on received on investments was higher than originally estimated.					
Net gains from disposal of assets	500	3,446	2,946	589%	F
Revenue from land sales was higher than originally planned.					
Other income	-	37	37	∞	F
EXPENSES					
Employee benefits and on-costs	44,867	44,932	(65)	0%	U
Materials and services	51,791	53,696	(1,905)	(4)%	U
Borrowing costs	3,465	3,095	370	11%	F
The impact from changes in remediation liabilities was lower than originally planned.					

continued on next page ...

Page 30 of 80

B5-1 Material budget variations (continued)

\$ '000	2021 <i>Budget</i>	2021 <i>Actual</i>	2021 <i>Variance</i>	
Depreciation, amortisation and impairment of non-financial assets	35,396	45,551	(10,155)	(29)% U
Due to a recent roads infrastructure revaluation, many roads with a base component were revalued upwards, therefore increasing the depreciation expense above what was originally budgeted for this financial year.				
Other expenses	2,543	2,356	187	7% F
STATEMENT OF CASH FLOWS				
Cash flows from operating activities	59,302	73,827	14,525	24% F
Grant funding for projects that were budgeted in the 2020 financial year were completed and paid to Council in the 2021 financial year.				
Cash flows from investing activities	(57,920)	(35,810)	22,110	(38)% F
Council was adversely affected by the COVID-19 pandemic and the associated measures that have been taken and was often unable to complete capital works that were budgeted on the basis of business as usual.				
Cash flows from financing activities	(5,503)	(5,502)	1	0% F

C Financial position**C1 Assets we manage****C1-1 Cash and cash equivalents**

\$ '000	2021	2020
Cash and cash equivalents		
Cash on hand and at bank	3	10
Cash-equivalent assets		
– Deposits at call	66,484	33,962
Total cash and cash equivalents	66,487	33,972

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	66,487	33,972
Balance as per the Statement of Cash Flows	66,487	33,972

Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Financial investments

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Debt securities at amortised cost				
Term deposits	53,073	59,000	102,073	71,500
NCD's, FRN's (with maturities > 3 months)	1,000	43,063	9,500	1,000
Total	54,073	102,063	111,573	72,500
Total financial investments	54,073	102,063	111,573	72,500
Total cash assets, cash equivalents and investments	120,560	102,063	145,545	72,500

Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

continued on next page ...

Page 32 of 80

C1-2 Financial investments (continued)

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

Fair value through other comprehensive income – equity instruments

Council has a number of strategic investments in entities over which they do not have significant influence nor control. Council has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to accumulated surplus and is not reclassified to profit or loss.

Other net gains and losses excluding dividends are recognised in the Other Comprehensive Income Statement.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

C1-3 Restricted cash, cash equivalents and investments

\$ '000	2021		2020	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	120,560	102,063	145,545	72,500
attributable to:				
External restrictions	58,178	102,063	84,547	72,500
Internal restrictions	62,382	–	60,998	–
	120,560	102,063	145,545	72,500

\$ '000	2021	2020
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Details of restrictions

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	13,356	11,958
Unexpended grants	23,471	24,336
Water fund	53,881	56,681
Sewer fund	60,861	58,284
Stormwater management	5,002	4,156
Domestic waste management	3,670	1,632
External restrictions – other	160,241	157,047
Total external restrictions	160,241	157,047

continued on next page ...

Page 33 of 80

C1-3 Restricted cash, cash equivalents and investments (continued)

\$ '000	2021	2020
Internal restrictions		
Council has internally restricted cash, cash equivalents and investments as follows:		
Employees leave entitlement	4,028	3,200
Dubbo city holiday park	-	423
Property development	6,551	2,960
Dubbo city regional airport	2,129	3,297
Livestock markets	3,127	3,102
Other waste management services	14,711	12,528
Road network – state roads	378	1,246
Fleet management services	8,960	9,833
Future Asset Renewal	22,498	24,409
Total internal restrictions	62,382	60,998
Total restrictions	222,623	218,045

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

C1-4 Receivables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Purpose				
Rates and annual charges	3,426	–	3,482	–
Interest and extra charges	363	–	370	–
User charges and fees	7,446	–	7,094	–
Accrued revenues				
– Interest on investments	763	–	1,784	–
Deferred debtors	92	130	179	77
Government grants and subsidies	6,375	–	3,557	–
Net GST receivable	1,556	–	1,241	–
Due from other levels of government	23	–	23	–
Other debtors	1,324	–	4,091	–
Total	21,368	130	21,821	77
Less: provision for impairment				
User charges and fees	(741)	–	(767)	–
Total provision for impairment – receivables	(741)	–	(767)	–
Total net receivables	20,627	130	21,054	77

\$ '000	2021	2020
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 9)	767	728
+ new provisions recognised during the year	20	82
– amounts already provided for and written off this year	(46)	(43)
Balance at the end of the year	741	767

Accounting policy

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

continued on next page ...

Page 35 of 80

C1-4 Receivables (continued)

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(i) Inventories at cost				
Stores and materials	1,128	–	1,157	–
Trading stock	170	–	143	–
Real estate for resale	1,440	5,909	2,758	4,880
Total inventories at cost	2,738	5,909	4,058	4,880
Total inventories	2,738	5,909	4,058	4,880

(i) Other disclosures

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
(a) Details for real estate development					
Residential		–	2,119	2,522	1,090
Industrial/commercial		1,440	3,790	236	3,790
Total real estate for resale		1,440	5,909	2,758	4,880

(Valued at the lower of cost and net realisable value)

Represented by:

Acquisition costs	1,440	3,200	–	3,200
Development costs	–	2,709	2,758	1,680
Total costs	1,440	5,909	2,758	4,880
Total real estate for resale	1,440	5,909	2,758	4,880

Movements:

Real estate assets at beginning of the year		2,758	4,880	1,531	4,076
– Purchases and other costs		2,080	1,029	2,089	–
– WDV of sales (expense)		(3,398)	–	(58)	–
– Transfer between current/non-current	B4-1	–	–	(804)	804
Total real estate for resale		1,440	5,909	2,758	4,880

Accounting policy**Raw materials and stores, work in progress and finished goods**

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Contract assets and Contract cost assets

Council does not have Contract assets to report

C1-7 Non-current assets classified as held for sale

Council did not classify any non-current assets or disposal groups as 'held for sale'.

C1-8 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period								At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Remeasurement adjustment (via P/L)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	48,885	-	48,885	10,256	40,162	-	-	(10,586)	-	-	-	88,717	-	88,717
Plant and equipment	54,895	(25,643)	29,252	-	6,757	(2,491)	(4,051)	-	(26)	-	3,294	65,170	(30,167)	35,003
Office equipment	3,837	(1,867)	1,970	345	544	(5)	(715)	-	18	-	-	4,703	(2,546)	2,157
Furniture and fittings	4,701	(3,075)	1,626	-	162	(6)	(348)	-	6	-	-	4,777	(3,337)	1,440
Land:														
- Operational land	36,822	-	36,822	-	22	-	-	-	-	-	-	36,844	-	36,844
- Community land	35,684	-	35,684	-	-	-	-	-	-	-	8,262	43,946	-	43,946
- Land under roads (post 30/6/08)	1,262	-	1,262	-	187	-	-	-	-	-	-	1,449	-	1,449
Land improvements – non-depreciable	1,801	-	1,801	-	-	(98)	-	-	(310)	-	-	1,393	-	1,393
Land improvements – depreciable	8,224	(4,669)	3,555	157	545	(1,282)	(367)	-	(7)	-	-	7,572	(4,971)	2,601
Infrastructure:														
- Airport runways	44,445	(7,819)	36,626	112	-	-	(945)	-	-	-	-	44,558	(8,765)	35,793
- Buildings – non-specialised	50,396	(22,938)	27,458	732	195	-	(1,248)	-	-	-	-	51,323	(24,186)	27,137
- Buildings – specialised	183,028	(66,760)	116,268	5,371	5,205	(4,446)	(4,377)	-	-	-	-	188,058	(70,037)	118,021
- Other structures	149,108	(65,651)	83,457	1,093	6,881	(3,689)	(5,009)	-	327	-	29,158	173,919	(61,701)	112,218
- Roads	1,211,233	(327,597)	883,636	1,009	6,317	-	(15,954)	5,363	(8)	-	-	1,223,914	(343,551)	880,363
- Bulk earthworks (non-depreciable)	418,030	-	418,030	-	-	-	-	-	-	-	-	418,030	-	418,030
- Stormwater drainage	170,966	(43,332)	127,634	-	3,255	(61)	(2,102)	4,073	-	-	-	178,154	(45,355)	132,799
- Water supply network	369,701	(122,500)	247,201	-	520	-	(5,063)	11	-	-	2,219	373,618	(128,730)	244,888
- Sewerage network	331,511	(67,502)	264,009	70	1,476	(614)	(4,414)	1,139	-	-	2,389	336,618	(72,563)	264,055
- Swimming pools	14,396	(2,449)	11,947	16	-	(11)	(74)	-	-	-	-	14,387	(2,509)	11,878
- Quarry assets	1,997	-	1,997	-	-	-	-	-	-	(1,997)	-	-	-	-
Other assets:														
- Heritage collections	33	(5)	28	-	-	-	-	-	-	-	-	33	(5)	28
- Other	2,353	(1,070)	1,283	-	-	-	(46)	-	-	-	-	2,096	(859)	1,237
Reinstatement, rehabilitation and restoration assets (refer Note 11):														
- Tip assets	1,034	(1,034)	-	-	-	-	-	-	-	-	-	1,034	(1,034)	-
- Quarry assets	1,152	(373)	779	-	-	-	(90)	-	-	(70)	-	1,082	(463)	619
Total infrastructure, property, plant and equipment	3,145,494	(764,284)	2,381,210	19,161	72,228	(12,703)	(44,803)	-	-	(2,067)	45,322	3,261,395	(800,779)	2,460,616

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-8 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2019		Asset movements during the reporting period							At 30 June 2020		
	Gross carrying amount	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss (recognised in P/L)	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital work in progress	23,165	23,165	1,845	23,874	–	–	–	–	–	48,885	–	48,885
Plant and equipment	53,878	29,678	25	5,830	(1,934)	(4,472)	–	120	–	54,895	(25,643)	29,252
Office equipment	4,657	2,133	11	737	(181)	(605)	–	(120)	–	3,837	(1,867)	1,970
Furniture and fittings	4,373	1,510	247	114	(1)	(244)	–	–	–	4,701	(3,075)	1,626
Land:												
– Operational land	36,649	36,649	–	534	(360)	–	–	–	–	36,822	–	36,822
– Community land	35,684	35,684	–	–	–	–	–	–	–	35,684	–	35,684
– Land under roads (post 30/6/08)	1,201	1,201	21	41	–	–	–	–	–	1,262	–	1,262
Land improvements – non-depreciable	1,801	1,801	–	–	–	–	–	–	–	1,801	–	1,801
Land improvements – depreciable	6,712	2,376	1,404	302	(173)	(354)	–	–	–	8,224	(4,669)	3,555
Infrastructure:												
– Buildings – non-specialised	46,050	24,179	4,001	405	–	(1,126)	–	–	–	50,396	(22,938)	27,458
– Buildings – specialised	173,736	110,440	8,840	1,072	(96)	(3,986)	–	–	–	183,028	(66,760)	116,268
– Other structures	135,466	73,416	12,572	1,718	(207)	(4,043)	–	–	–	149,108	(65,651)	83,457
– Roads	1,223,558	892,941	–	6,520	(50)	(15,774)	–	–	–	1,211,233	(327,597)	883,636
– Airport runways	47,805	29,582	1,129	–	–	(974)	–	–	6,888	44,445	(7,819)	36,626
– Bulk earthworks (non-depreciable)	419,719	419,719	–	528	(2,217)	–	–	–	–	418,030	–	418,030
– Stormwater drainage	169,145	127,392	128	1,693	–	(1,579)	–	–	–	170,966	(43,332)	127,634
– Water supply network	365,940	249,834	–	612	(157)	(5,408)	–	–	2,321	369,701	(122,500)	247,201
– Sewerage network	327,282	264,219	–	2,990	(1,019)	(4,638)	–	–	2,456	331,511	(67,502)	264,009
– Swimming pools	8,633	6,260	5,761	1	–	(77)	–	–	–	14,396	(2,449)	11,947
– Quarry assets	1,997	1,997	–	–	–	–	–	–	–	1,997	–	1,997
Other assets:												
– Heritage collections	33	28	–	–	–	–	–	–	–	33	(5)	28
– Other	2,542	1,300	14	18	–	(49)	–	–	–	2,353	(1,070)	1,283
Reinstatement, rehabilitation and restoration assets (refer Note 11):												
– Tip assets	1,034	4	–	–	–	(4)	–	–	–	1,034	(1,034)	–
– Quarry assets	1,175	875	–	–	–	(72)	(23)	–	–	1,152	(373)	779
Total infrastructure, property, plant and equipment	3,092,235	2,336,383	35,998	46,989	(6,395)	(43,405)	(23)	–	11,665	3,145,494	(764,284)	2,381,210

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

continued on next page ...

C1-8 Infrastructure, property, plant and equipment (continued)

Accounting policy

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	1 to 8	Playground equipment	5 to 15
Office furniture	1 to 10	Benches, seats etc.	10 to 20
Computer equipment	1 to 8		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 100
Water and sewer assets		Stormwater assets	
Dams and reservoirs	100	Drains	80 to 120*
Bores	30	Culverts	80*
Reticulation pipes: PVC	70	Flood control structures	60 to 150*
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 50		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	21 to 24	Bulk earthworks	Infinite
Sealed roads: structure	15 to 90	Swimming pools	5 to 50
Unsealed roads	10 to 34	Other open space/recreational assets	15 to 80
Bridge: concrete	110		
Bridge: other	80		
Road pavements	60 to 90		
Kerb, gutter and footpaths	40 to 200		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment – Water.

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

continued on next page ...

Page 42 of 80

C1-8 Infrastructure, property, plant and equipment (continued)

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Until such time as discussions on this matter have concluded and the legislation changed, Council will recognise rural fire service assets including land, buildings, plant and vehicles.

C1-9 Investment properties

Council has not classified any land or buildings as 'investment properties'

C1-10 Intangible assets

Council is unaware of any control over intangible assets that warrant recognition in the financial statements, including either internally generated and developed assets or purchased assets.

C1-11 Other

Other assets

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Prepayments	638	–	881	–
Shares in unlisted companies – StateCover	–	495	–	495
Total other assets	638	495	881	495

C2 Leasing activities

C2-1 Council as a lessee

Council does not have any Leases.

C2-2 Council as a lessor

Council does not have any Leases.

C3 Liabilities of Council

C3-1 Payables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Payables				
Prepaid rates	3,396	-	2,794	-
Goods and services – operating expenditure	8,430	-	4,402	-
Accrued expenses:				
– Borrowings	454	-	503	-
– Salaries and wages	1,447	-	1,383	-
Security bonds, deposits and retentions	2,251	-	1,649	-
Other	-	3	-	2
Total payables	15,978	3	10,731	2
Total payables	15,978	3	10,731	2

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables, bank and other loans.

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Grants and contributions received in advance:					
Unexpended grants (received prior to performance obligation being satisfied)	(i)	3,000	-	1,500	-
Total grants received in advance		3,000	-	1,500	-
User fees and charges received in advance:					
Payments Received in Advance		375	-	438	-
Total user fees and charges received in advance		375	-	438	-
Total contract liabilities		3,375	-	1,938	-

Notes

(i) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied.

Revenue recognised that was included in the contract liability balance at the beginning of the period

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

	2021	2021	2020	2020
continued on next page ...				

Dubbo Regional Council | Notes to the Financial Statements 30 June 2021

C3-3 Borrowings (continued)

\$ '000	<i>Current</i>	<i>Non-current</i>	<i>Current</i>	<i>Non-current</i>
Loans – secured ¹	<u>5,829</u>	<u>45,850</u>	<u>5,159</u>	<u>52,022</u>
Total borrowings	<u>5,829</u>	<u>45,850</u>	<u>5,159</u>	<u>52,022</u>

⁽¹⁾ Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 19.

continued on next page ...

Page 47 of 80

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	57,181	(5,502)	–	–	–	–	51,679
Total liabilities from financing activities	57,181	(5,502)	–	–	–	–	51,679

	2019		Non-cash movements				2020
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	62,387	(5,206)	–	–	–	–	57,181
Total liabilities from financing activities	62,387	(5,206)	–	–	–	–	57,181

(b) Financing arrangements

\$ '000	2021	2020
Total facilities		
Credit cards/purchase cards	600	600
Bank Guarantee	200	50
Total financing arrangements	800	650
Drawn facilities		
– Credit cards/purchase cards	130	90
– Bank Guarantee	60	30
Total drawn financing arrangements	190	120
Undrawn facilities		
– Credit cards/purchase cards	470	510
– Bank Guarantee	140	20
Total undrawn financing arrangements	610	530

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

During the current and prior year, there were no defaults or breaches on any of the loans.

C3-4 Employee benefit provisions

\$ '000	2021		2020	
	Current	Non-current	Current	Non-current
Annual leave	4,785	–	4,204	–
Sick leave	603	–	595	–
Long service leave	6,991	873	7,849	757
Other leave	132	–	132	–
Total employee benefit provisions	12,511	873	12,780	757

Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employee benefits	5,124	5,855
	5,124	5,855

Accounting policy

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

C3-5 Provisions

\$ '000	2021		2020	
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	4,276	–	4,639
Sub-total – asset remediation/restoration	–	4,276	–	4,639
Total provisions	–	4,276	–	4,639

continued on next page ...

Page 49 of 80

C3-5 Provisions (continued)

Nature and purpose of provisions

Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip and quarry as a result of past operations.

Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

\$ '000	<i>General 2021</i>	<i>Water 2021</i>	<i>Sewer 2021</i>
Income from continuing operations			
Rates and annual charges	45,458	8,022	13,365
User charges and fees	21,914	13,340	4,522
Interest and investment revenue	2,240	678	785
Other revenues	2,518	57	53
Grants and contributions provided for operating purposes	22,048	6	-
Grants and contributions provided for capital purposes	33,243	12,944	2,078
Net gains from disposal of assets	3,446	-	-
Other income	(3)	27	13
Total income from continuing operations	130,864	35,074	20,816
Expenses from continuing operations			
Employee benefits and on-costs	34,515	5,974	4,443
Materials and services	42,278	7,975	3,443
Borrowing costs	907	1,449	739
Depreciation, amortisation and impairment of non-financial assets	35,443	5,499	4,609
Other expenses	2,356	-	-
Total expenses from continuing operations	115,499	20,897	13,234
Operating result from continuing operations	15,365	14,177	7,582
Net operating result for the year	15,365	14,177	7,582
Net operating result attributable to each council fund	15,365	14,177	7,582
Net operating result for the year before grants and contributions provided for capital purposes	(17,878)	1,233	5,504

Dubbo Regional Council | Notes to the Financial Statements 30 June 2021

D1-2 Statement of Financial Position by fund

\$ '000	General 2021	Water 2021	Sewer 2021
ASSETS			
Current assets			
Cash and cash equivalents	42,331	13,308	10,848
Investments	22,000	22,573	9,500
Receivables	13,692	4,675	2,260
Inventories	2,585	153	-
Other	602	36	-
Total current assets	81,210	40,745	22,608
Non-current assets			
Investments	43,550	18,000	40,513
Receivables	130	-	-
Inventories	5,909	-	-
Infrastructure, property, plant and equipment	1,882,346	281,552	296,718
Investments accounted for using the equity method	1,719	-	-
Other	451	44	-
Total non-current assets	1,934,105	299,596	337,231
TOTAL ASSETS	2,015,315	340,341	359,839
LIABILITIES			
Current liabilities			
Payables	15,253	419	306
Contract liabilities	3,371	2	2
Borrowings	2,344	1,264	2,221
Employee benefit provision	11,200	1,311	-
Total current liabilities	32,168	2,996	2,529
Non-current liabilities			
Payables	3	-	-
Borrowings	13,496	21,238	11,116
Employee benefit provision	806	67	-
Provisions	4,276	-	-
Total non-current liabilities	18,581	21,305	11,116
TOTAL LIABILITIES	50,749	24,301	13,645
Net assets	1,964,566	316,040	346,194
EQUITY			
Accumulated surplus	1,788,381	248,109	262,077
Revaluation reserves	176,185	67,931	84,117
Council equity interest	1,964,566	316,040	346,194
Total equity	1,964,566	316,040	346,194

(in accordance with s410(3) of the *Local Government Act 1993*)

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2021	2020
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	1,719	1,682
Total net share of interests in joint ventures and associates using the equity method – assets	1,719	1,682
Total Council's share of net assets	1,719	1,682

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Interest in ownership			
			2021	2020	2021	2020
Macquarie Regional Library	Branches in Dubbo, Narromine and Warrumbungle Council area	Joint Venture	71.7%	71.8%	1,719	1,682
Total carrying amounts – material joint ventures					1,719	1,682

Material joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

Details

	Principal activity	Measurement method
Macquarie Regional Library	Public library services	Equity

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2021	2020	2021	2020
Macquarie Regional Library	68.6%	68.0%	33.0%	33.0%

Summarised financial information for joint ventures

\$ '000	Macquarie Regional Library	
	2021	2020
Statement of financial position		
Current assets		
Cash and cash equivalents	1,987	1,860
Other current assets	86	73
Non-current assets	1,186	1,244

continued on next page ...

Page 54 of 80

D2-1 Interests in joint arrangements (continued)

\$ '000	Macquarie Regional Library	
	2021	2020
Current liabilities		
Current financial liabilities (excluding trade and other payables and provisions)	829	810
Non-current liabilities		
Non-current financial liabilities (excluding trade and other payables and provisions)	31	22
Net assets	2,399	2,345
Statement of comprehensive income		
Income	3,129	2,982
Interest income	14	23
Depreciation and amortisation	(400)	(390)
Other expenses	(2,688)	(2,394)
Profit/(loss) from continuing operations	55	221
Profit/(loss) for the period	55	221
Total comprehensive income	55	221
Share of income – Council (%)	68.6%	68.0%
Profit/(loss) – Council (\$)	37	149
Total comprehensive income – Council (\$)	37	149
Reconciliation of the carrying amount		
Opening net assets (1 July)	2,344	2,123
Profit/(loss) for the period	55	221
Closing net assets	2,399	2,344
Council's share of net assets (%)	71.7%	71.8%
Council's share of net assets (\$)	1,719	1,682

Accounting policy

The council has determined that it has only joint ventures

Joint ventures:

Interests in joint ventures are accounted for using the equity method in accordance with *AASB128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition.

If the Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the Council discontinues recognising its share of further losses.

The Council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated.

Adjustments are made to the joint venture's accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

The risks associated with the financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees. Council also seeks advice from independent advisers before placing any cash and investments.

(a) Market risk – interest rate and price risk

\$ '000	2021	2020
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The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates

– Equity / Income Statement	2,226	2,180
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(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of the business.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

continued on next page ...

Page 56 of 80

E1-1 Risks relating to financial instruments held (continued)

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
2021						
Gross carrying amount	3,204	222	–	–	–	3,426
2020						
Gross carrying amount	2,747	735	–	–	–	3,482

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2021						
Gross carrying amount	15,455	620	453	256	1,288	18,072
2020						
Gross carrying amount	16,088	331	453	256	1,288	18,416

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total contractual cash flows	Actual carrying values
2021							
Trade/other payables	0.00%	2,251	13,730	–	–	15,981	12,585
Loans and advances	6.26%	–	8,959	38,849	33,381	81,189	51,679
Total financial liabilities		2,251	22,689	38,849	33,381	97,170	64,264

continued on next page ...

Page 57 of 80

Dubbo Regional Council | Notes to the Financial Statements 30 June 2021

E1-1 Risks relating to financial instruments held (continued)

\$ '000	<i>Weighted average interest rate</i>	<i>Subject to no maturity</i>	<i>payable in:</i>			<i>Total contractu al cash flows</i>	<i>Actual carrying values</i>
			<i>≤ 1 Year</i>	<i>1 - 5 Years</i>	<i>> 5 Years</i>		
2020							
Trade/other payables	0.00%	1,649	9,084	–	–	10,733	10,733
Loans and advances	6.21%	–	8,958	33,975	38,256	81,189	57,181
Total financial liabilities		<u>1,649</u>	<u>18,042</u>	<u>33,975</u>	<u>38,256</u>	<u>91,922</u>	<u>67,914</u>

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

Fair Value Hierarchy

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs for the asset or liability).

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020
Recurring fair value measurements							
Infrastructure, property, plant and equipment	C1-8						
Capital works in progress		-	-	88,717	48,885	88,717	48,885
Plant and equipment		35,190	29,252	-	-	35,190	29,252
Office equipment		2,157	1,970	-	-	2,157	1,970
Furniture and fittings		1,441	1,626	-	-	1,441	1,626
Operational land		36,844	36,822	-	-	36,844	36,822
Community land		-	-	43,946	35,684	43,946	35,684
Land under roads (post 30/06/2008)		-	-	1,449	1,262	1,449	1,262
Land improvements – non-depreciable		-	-	1,394	1,801	1,394	1,801
Land improvement – depreciable		-	-	2,602	3,555	2,602	3,555
Airport runways/taxiways		-	-	52,564	36,626	52,564	36,626
Buildings – non-specialised		-	-	27,137	27,458	27,137	27,458
Buildings – specialised		-	-	118,021	116,268	118,021	116,268
Other structures		-	-	112,440	83,457	112,440	83,457
Roads		-	-	880,363	883,636	880,363	883,636
Bulk earthworks		-	-	401,259	418,030	401,259	418,030
Stormwater drainage		-	-	132,798	127,634	132,798	127,634
Water supply network		-	-	244,888	247,201	244,888	247,201
Sewerage network		-	-	264,055	264,009	264,055	264,009
Swimming pools		-	-	11,878	11,947	11,878	11,947
Quarry assets		-	-	-	1,997	-	1,997
Heritage collections		-	-	27	28	27	28
Other assets		-	-	1,237	1,283	1,237	1,283
Quarry restoration assets		-	-	619	779	619	779
Total infrastructure, property, plant and equipment		75,632	69,670	2,385,394	2,311,540	2,461,026	2,381,210

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

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Page 59 of 80

E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

Level 2 inputs

Plant & equipment

It is considered that there is a liquid second hand market for Council's plant and equipment, however, there is subjectivity of prices in this market dependent on the age and condition of the equipment being sold. Council has determined that the plant and equipment is to be classified as level 2 inputs.

Office equipment and furniture & fittings

There is a liquid second hand market for these types of assets, but the market is not liquid enough to qualify the assets as valued at level 1. The reason for retaining book value in note 11 is that these assets typically have very short useful lives, are held to the end of their economic life and have no residual value, and the written down value reflects their value in use rather than their market value.

Operational land

There is an active liquid market for most of Council's Operational Land, however, the subjectivity of pricing has resulted in this land to be classified as Level 2.

Level 3 inputs

Buildings - specialised and non-specialised and other structures

Valuations of buildings was carried out by an external valuer, but the valuation was on the written down current replacement cost of the buildings rather than the market value. Consequently, all buildings are categorised as level 3 unobservable inputs, as the valuations do not reflect market valuations.

Quarry assets

The quarry assets are valued on the basis of the price of acquiring the same quality material from commercial quarries that operate within the Dubbo local government area. The reason for level 3 classification is that there is a degree of estimation required to determine the amount of material remaining in the quarry, and also the potential variation in quality of the material that has yet to be won from the quarry.

Capital works in progress

The valuation method employed is the cost of construction of the asset. As there is no active market for any of the infrastructure assets that are partially constructed, the only valuation available is cost, or inputs to the construction work, which is a level 3 unobservable input.

Community land

Community land was valued using urban and rural average municipal site values. These were determined by analysing the total rateable value of urban and rural lands, and then dividing the total valuations by the total area to determine an average rate per hectare or square metre. This was then applied to the areas of community land. This work was carried out by Council's rating staff. This method has no market observable inputs as the rating value is the valuation provided by the Valuer General for rating purposes, and may or may not align with the market value of the land. However, it is not a market valuation of the land. The level 3 unobservable inputs are the valuations provided by the Valuer General on which the value of the land is determined.

Land under roads

Council has elected to only recognise land under roads that have been acquired after 30 June 2008. There are two methods by which this land is valued, neither of which represent the market value of the land as there is no market for land that is currently used for road or road reserve purposes. Land which is transferred to Council from private subdividers is valued using the municipal site value as outlined in valuation of community land above then discounted accordingly. Land under roads relating to Council's own subdivisions is valued at the cost of that land at acquisition, on an area basis. The level 3 unobservable inputs

continued on next page ...

Page 60 of 80

E2-1 Fair value measurement (continued)

are the average municipal site value of subdividers land vested in Council, and the cost of the land acquired by Council for subdivision on an area basis.

Land improvements depreciable and non-depreciable

Land improvements - non-depreciable are valued at current replacement cost. This is a level 3 unobservable input as the valuation method does not reflect a market rate as there is no active market for sale of land improvements - non-depreciable.

Airport runways/taxiways

Airport runways/taxiways are valued at current replacement cost. This is a level 3 unobservable input as the valuation method does not reflect a market rate as there is no active market for sale of airport runways/taxiways.

Infrastructure roads, bridges and footpaths

Valuation of roads was undertaken by Council staff, based on the current written down value of the road assets within Council's network. As this is based on the current costs of construction at time of valuation, and not market value, this valuation is a level 3 unobservable input valuation.

Bulk earthworks (non-depreciable)

Valuation of non-depreciable bulk earthworks has two different valuations depending on whether the earthworks relate to roads or stormwater retarding basins. All earthworks relating to roads were valued in conjunction with the valuation of the roads by Council staff, on a current replacement cost basis. All stormwater retarding basin earthworks were valued on a current replacement cost basis by Council staff as an internal valuation. The basis of determining the value for internal valuations was a combination of the cost of similar works carried out by Council, recent similar contract works, and reference rates for construction of similar earthworks. Both the internal and external valuations are level 3 unobservable inputs valuations due to the fact that market valuation was not a factor in determining the value of the assets.

Stormwater, water and sewer infrastructure assets

All three asset networks were valued by Council staff using recent Council cost of constructing similar assets, recent contractor costs to construct Council assets, and then cross validating the costs to construction cost indexes provided by the NSW Office of Water. The written down value was then assessed by estimating the total and remaining useful lives of the asset to determine the written down current replacement cost of each asset.

Heritage collection assets

These items comprise historical artefacts that have been obtained generally by purchase through antique dealers or through private sale. As there is not an active liquid market in the types of items acquired, they are valued at historical cost, and therefore have been assessed as being Level 3 unobservable input valuations.

Library books

The library books are reported at fair value in the notes, however, due to the nature of these items they are valued at historical cost. There are no major variances between the fair value and carrying amount of these assets. The cost of these assets were based on invoices at the time of capitalisation.

Tip and quarry restoration assets

It has been recognised that there will be significant costs associated with the closure and post closure management of the landfill and quarry assets. Closure of the landfill and quarry sites will involve a wide range of activities, including final capping of the landfill waste and site revegetation, monitoring of landfill gas, revision of the surface water management system and leachate management infrastructure to suit post closure operation.

Valuations are based on actual timing of costs and future environmental management requirements.

There were no changes in valuation techniques from prior years.

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Page 61 of 80

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	<i>Valuation technique/s</i>	<i>Unobservable inputs</i>
Infrastructure, property, plant and equipment		
Capital works in progress	Cost approach	Gross replacement cost
Community Land	NSW Valuer General land valuation	Land value, land area
Land under Roads	NSW Valuer General land valuation	Land value, land area
Land improvements non-depreciable	Cost approach	Asset condition, remaining lives, residual value
Land improvements depreciable	Cost approach	Asset condition, remaining lives, residual value
Buildings non specialised	Cost approach	Gross replacement cost
Building specialised	Cost approach	Gross replacement cost
Other structures	Cost approach	Asset condition, remaining lives, residual value
Roads	Cost approach	Asset condition, remaining lives, residual value
Airports, runways, taxiways	Cost approach	Asset condition, remaining lives, residual value
Bulk earthworks	Cost approach	Asset condition, remaining lives, residual value
Stormwater drainage	Cost approach	Asset condition, remaining lives, residual value
Water supply network	Cost approach	Asset condition, remaining lives, residual value
Sewerage network	Cost approach	Asset condition, remaining lives, residual value
Swimming pools	Cost approach	Asset condition, remaining lives, residual value
Other open space recreational	Cost approach	Asset condition, remaining lives, residual value
Quarry assets	Cost approach	Gross replacement cost
Heritage collections	Cost approach	Gross replacement cost
Library books	Cost approach	Gross replacement cost
Other assets	Cost approach	Gross replacement cost
Tip restoration assets	Cost estimate of future liability	
Quarry restoration assets	Cost estimate of future liability	

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	<i>Capital works in progress</i>		<i>Community Land</i>		<i>Land under Roads</i>		<i>Land improvement non-dep</i>	
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
Opening balance	48,885	23,165	35,684	35,684	1,262	1,201	1,801	1,801
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	-	-	8,262	-	-	-	-	-
Other movements								
Transfers from/(to) another asset class	(10,586)	-	-	-	-	-	(310)	-
Purchases (GBV)	50,418	25,720	-	-	187	61	-	-
Disposals (WDV)	-	-	-	-	-	-	(98)	-
Closing balance	88,717	48,885	43,946	35,684	1,449	1,262	1,393	1,801

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E2-1 Fair value measurement (continued)

\$ '000	Land improvement dep		Buildings non specialised		Building specialised		Other structures	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	3,555	2,376	27,458	24,179	116,269	110,440	83,456	73,416
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	-	-	-	-	-	-	29,380	-
Other movements								
Transfers from/(to) another asset class	(7)	-	-	-	-	-	327	-
Purchases (GBV)	702	1,706	927	4,406	10,576	9,912	7,975	14,290
Disposals (WDV)	(1,282)	(173)	-	-	(4,446)	(96)	(3,689)	(207)
Depreciation and impairment	(367)	(354)	(1,248)	(1,127)	(4,378)	(3,987)	(5,009)	(4,043)
Closing balance	2,601	3,555	27,137	27,458	118,021	116,269	112,440	83,456

\$ '000	Roads		Airports, runways, taxiways		Bulk earthworks		Stormwater drainage	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	883,636	892,941	36,625	29,582	418,030	419,719	127,634	127,392
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	-	-	-	6,888	-	-	-	-
Other movements								
Transfers from/(to) another asset class	5,355	-	-	-	-	-	4,073	-
Purchases (GBV)	7,326	6,519	112	1,129	-	528	3,255	1,821
Disposals (WDV)	-	(50)	-	-	-	(2,217)	(61)	-
Depreciation and impairment	(15,954)	(15,774)	(945)	(974)	-	-	(2,102)	(1,579)
Closing balance	880,363	883,636	35,792	36,625	418,030	418,030	132,799	127,634

\$ '000	Water supply network		Sewerage network		Swimming pools		Quarry assets	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	247,201	249,834	264,009	264,219	11,946	6,260	1,997	1,997
Total gains or losses for the period								
Recognised in other comprehensive income – revaluation surplus	2,219	2,320	2,389	2,457	-	-	-	-
Other movements								
Transfers from/(to) another asset class	11	-	1,139	-	-	-	-	-
Purchases (GBV)	520	612	1,546	2,990	17	5,763	-	-
Disposals (WDV)	-	(157)	(614)	(1,019)	(11)	-	-	-
Depreciation and impairment	(5,063)	(5,408)	(4,414)	(4,638)	(74)	(77)	(1,997)	-
Closing balance	244,888	247,201	264,055	264,009	11,878	11,946	-	1,997

\$ '000	Heritage collections		Other assets		Tip restoration assets		Quarry restoration assets	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening balance	28	28	1,283	1,300	-	4	780	875
Total gains or losses for the period								
Other movements								
Purchases (GBV)	-	-	-	32	-	-	-	-
Depreciation and impairment	-	-	(46)	(49)	-	(4)	(161)	(95)
Closing balance	28	28	1,237	1,283	-	-	619	780

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Page 63 of 80

E2-1 Fair value measurement (continued)

\$ '000	Total	
	2021	2020
Opening balance	2,311,539	2,266,413
Recognised in other comprehensive income – revaluation surplus	42,250	11,665
Transfers from/(to) another asset class	2	–
Purchases (GBV)	83,561	75,489
Disposals (WDV)	(10,201)	(3,919)
Depreciation and impairment	(41,758)	(38,109)
Closing balance	2,385,393	2,311,539

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2021 (increasing to 7.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2021 was \$ 676,879.51. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2020.

continued on next page ...

Page 65 of 80

E3-1 Contingencies (continued)

The amount of additional contributions included in the total employer contribution advised above is \$518,800.00. Council's expected contribution to the plan for the next annual reporting period is \$647,132.64.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

* excluding member accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 1.3%

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2021

(ii) CivicRisk Mutual Limited

Council is a member of CivicRisk Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

2. Other liabilities

continued on next page ...

Page 66 of 80

E3-1 Contingencies (continued)

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED**(ii) Infringement notices/fines**

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

<i>\$ '000</i>	<i>2021</i>	<i>2020</i>
Compensation:		
Short-term benefits	1,875	1,860
Other long-term benefits	287	485
Total	2,162	2,345

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2021	2020
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Councillor expenses – councillors' fees/committee fees	297	226
Councillors' and committee expenses (incl. mayor) – other (excluding fees above)	<u>80</u>	<u>111</u>
Total	<u>377</u>	<u>337</u>

F2 Other relationships

F2-1 Audit fees

\$ '000	2021	2020
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	128	156
Remuneration for audit and other assurance services	128	156
Total Auditor-General remuneration	128	156
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other assurance services	-	31
Remuneration for audit and other assurance services	-	31
Total remuneration of non NSW Auditor-General audit firms	-	31
Total audit fees	128	187

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020
Net operating result from Income Statement	37,124	24,744
Adjust for non-cash items:		
Depreciation and amortisation	43,554	42,261
Net losses/(gains) on disposal of assets	(3,446)	2,493
Non-cash capital grants and contributions	(12,142)	(11,580)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Revaluation decrements / impairments of IPP&E direct to P&L	1,997	–
Amortisation of premiums, discounts and prior period fair valuations		
– Financial assets at amortised cost / held to maturity (2020)	41	–
– Interest on all fair value adjusted interest free advances made by Council	(18)	(22)
Share of net (profits)/losses of associates/joint ventures using the equity method	(37)	(149)
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	366	2,239
Increase/(decrease) in provision for impairment of receivables	(26)	39
Decrease/(increase) in inventories	2	13
Decrease/(increase) in other current assets	243	(417)
Increase/(decrease) in payables	4,028	(2,957)
Increase/(decrease) in accrued interest payable	(49)	(42)
Increase/(decrease) in other accrued expenses payable	64	409
Increase/(decrease) in other liabilities	1,205	416
Increase/(decrease) in contract liabilities	1,437	1,500
Increase/(decrease) in provision for employee benefits	(153)	(235)
Increase/(decrease) in other provisions	(363)	(74)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	73,827	58,638

(b) Non-cash investing and financing activities

Infrastructure contributions	12,142	11,580
Total non-cash investing and financing activities	12,142	11,580

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2021	2020
---------	------	------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Road Infrastructure	3,294	830
Other structures	4,451	2,181
Water infrastructure	3,467	8,420
Sewer infrastructure	2,711	-
Total commitments	13,923	11,431

Details of capital commitments

Dubbo Regional Council has committed to the following:

- Development of Keswick Stage 5, Release 1
- Renewal of our existing water meter fleet with smart meter technology
- Design and construction of the non potable pipeline
- Supply and installation of asphalt pavement at Purvis Lane

G3-1 Events occurring after the reporting date

Council is aware of the following 'non-adjusting events' that merit disclosure:

COVID-19 has ongoing effects with a secondary lock down period for the Local Government Area as per Public Health Orders for designated effected regional areas with which Council was such an effected area. Expected loss of income from rates, fees and charges, as well as tourism, event and hospitality venues is estimated at \$6M based on the \$8M of the prior lockdown period in 2020 with allowances of prior resources, processes and infrastructure for employees already in place.

G4 Statement of developer contributions as at 30 June 2021

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
Drainage	813	389	-	4	(120)	-	1,086	-
Roads	8,329	1,759	-	50	(867)	-	9,271	-
Parking	98	-	-	1	-	-	99	-
Open space	2,360	699	-	15	(474)	-	2,600	-
Voluntary planning agreements	306	98	-	-	(175)	-	229	-
S7.11 contributions – under a plan	11,906	2,945	-	70	(1,636)	-	13,285	-
S7.12 levies – under a plan	52	19	-	-	-	-	71	-
Total S7.11 and S7.12 revenue under plans	11,958	2,964	-	70	(1,636)	-	13,356	-
S64 contributions	-	-	-	-	-	-	-	-
Total contributions	11,958	2,964	-	70	(1,636)	-	13,356	-

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
CONTRIBUTION PLAN (former Dubbo)								
Drainage	813	389	-	4	(120)	-	1,086	-
Roads	8,329	1,759	-	50	(867)	-	9,271	-
Parking	98	-	-	1	-	-	99	-
Open space	2,360	699	-	15	(474)	-	2,600	-
Voluntary planning agreements	306	98	-	-	(175)	-	229	-
Total	11,906	2,945	-	70	(1,636)	-	13,285	-

S7.12 Levies – under a plan

CONTRIBUTION PLAN NUMBER 2012 (former Wellington)								
Public order and safety	8	2	-	-	-	-	10	-
Community services and education	8	2	-	-	-	-	10	-
Household and community amenities	8	2	-	-	-	-	10	-
Recreation and culture	9	4	-	-	-	-	13	-
Transport and communication	8	4	-	-	-	-	12	-
Economic affairs	11	5	-	-	-	-	16	-
Total	52	19	-	-	-	-	71	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020 2019		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	<u>(12,633)</u>	(9.36)%	(4.32)%	(1.17)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	<u>135,006</u>				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	<u>112,952</u>	61.63%	67.62%	63.77%	> 60.00%
Total continuing operating revenue ¹	<u>183,271</u>				
3. Unrestricted current ratio					
Current assets less all external restrictions	<u>79,261</u>	2.93x	4.11x	4.35x	> 1.50x
Current liabilities less specific purpose liabilities	<u>27,048</u>				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	<u>34,016</u>	3.96x	4.50x	4.69x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>8,597</u>				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	<u>3,789</u>	5.35%	5.63%	5.47%	< 10.00%
Rates and annual charges collectable	<u>70,843</u>				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	<u>178,560</u>	20.25	22.86	26.13	> 3.00
Monthly payments from cash flow of operating and financing activities	<u>8,818</u>	mths	mths	mths	mths

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(20.58)%	(11.65)%	5.57%	0.37%	29.37%	27.66%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	56.59%	60.79%	63.08%	86.26%	90.02%	83.50%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	2.93x	4.11x	13.60x	16.17x	8.94x	21.00x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	2.40x	3.37x	5.54x	4.93x	14.35x	12.61x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	7.66%	8.08%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	17.51	19.12	∞	∞	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities	mths	mths					mths

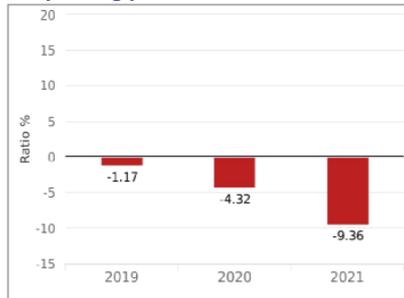
(1) - (2) Refer to Notes at Note G6-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2020/21 result

2020/21 ratio (9.36)%

COVID-19 impacted General revenue for the organisation as business units were forced to close down with staff being kept on and expenses being paid. Revenue reductions were due to the inflow received into Burrendong Dam and significant rain events in March 2021, causing a loss of in water rates alone.

Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2020/21 result

2020/21 ratio 61.63%

Own source operating revenue ratio has been maintained above the benchmark of 60% this year due to the normal level of Grant funding.

Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2020/21 result

2020/21 ratio 2.93x

Internally restricted assets were utilised more and due to COVID-19.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

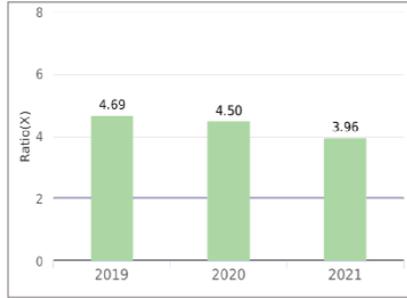
Ratio achieves benchmark
Ratio is outside benchmark

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Page 78 of 80

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2020/21 result

2020/21 ratio 3.96x

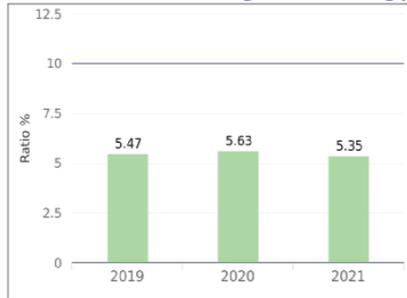
Investment and lending schedules remained similar to ensure no disruption occurred to service liabilities.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2020/21 result

2020/21 ratio 5.35%

New measures were introduced with flexible financial hardship options for ratepayers affected by COVID-19.

Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2020/21 result

2020/21 ratio 20.25 mths

Careful investment choices were made, with expenditure closely monitored due to business interruption from pandemic.

Benchmark: — > 3.00mths

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark
Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

Church Street
Dubbo NSW 2830

Contact details**Mailing Address:**

PO Box 81
Dubbo NSW 2830

Telephone: 02 6801 4000**Facsimile:** 02 6801 4259**Opening hours:**

9:00am - 5:00pm
Monday to Friday

Internet: www.dubbo.nsw.gov.au**Email:** council@dubbo.nsw.gov.au**Officers****Chief Executive Officer**

Murray Wood

Responsible Accounting Officer

Michael Howlett

Public Officer

Dean Frost

Auditors

Audit Office of New South Wales
GPO Box 12
Sydney NSW 2001

Elected members**Mayor**

Stephen Lawrence

Councillors

Annemarie Jones OAM
Jane Diffey
Vicki Etheridge
David Grant
Dayne Gumley
Stephen Lawrence
Greg Mohr
Kevin Parker
John Ryan

Other information**ABN:** 53 539 070 928

Dubbo Regional Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021

"Great community, great council"



Dubbo Regional Council
Special Purpose Financial Statements
for the year ended 30 June 2021

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of water supply business activity	4
Income Statement of sewerage business activity	5
Income Statement of Dubbo City Regional Airport	6
Income Statement of Livestock Markets	7
Income Statement of Property Development	8
Income Statement of Rainbow Cottage	9
Statement of Financial Position of water supply business activity	10
Statement of Financial Position of sewerage business activity	11
Statement of Financial Position of Dubbo City Regional Airport	12
Statement of Financial Position of Livestock Markets	13
Statement of Financial Position of Property Development	14
Statement of Financial Position of Rainbow Cottage	15
Note – Significant Accounting Policies	16

Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Dubbo Regional Council

Special Purpose Financial Statements
for the year ended 30 June 2021

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 28 October 2021.



Stephen Lawrence
Mayor
28 October 2021



Anne Marie Jones
Deputy Mayor
28 October 2021



Murray Wood
Chief Executive Officer
28 October 2021



Michael Howlett
Responsible Accounting Officer
28 October 2021

Dubbo Regional Council | Income Statement of water supply business activity | For the year ended 30 June 2021

Dubbo Regional Council

Income Statement of water supply business activity

for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	8,022	7,770
User charges	13,340	13,231
Interest	678	976
Grants and contributions provided for non-capital purposes	6	–
Other income	57	56
Gain on Sale of Asset	27	–
Total income from continuing operations	22,130	22,033
Expenses from continuing operations		
Employee benefits and on-costs	5,974	6,109
Borrowing costs	1,449	1,515
Materials and services	7,975	8,184
Depreciation, amortisation and impairment	5,499	6,005
Loss on sale of assets	–	138
Calculated taxation equivalents	153	138
Total expenses from continuing operations	21,050	22,089
Surplus (deficit) from continuing operations before capital amounts	1,080	(56)
Grants and contributions provided for capital purposes	12,944	3,511
Surplus (deficit) from continuing operations after capital amounts	14,024	3,455
Surplus (deficit) from all operations before tax	14,024	3,455
Less: corporate taxation equivalent [based on result before capital]	(281)	–
Surplus (deficit) after tax	13,743	3,455
Plus accumulated surplus	233,932	230,339
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	153	138
– Corporate taxation equivalent	281	–
Closing accumulated surplus	248,109	233,932
Return on capital %	0.9%	0.6%
Subsidy from Council	1,666	866
Calculation of dividend payable:		
Surplus (deficit) after tax	13,743	3,455
Less: capital grants and contributions (excluding developer contributions)	(12,944)	(3,511)
Surplus for dividend calculation purposes	799	–
Potential dividend calculated from surplus	400	–

Dubbo Regional Council | Income Statement of sewerage business activity | For the year ended 30 June 2021

Dubbo Regional Council

Income Statement of sewerage business activity
for the year ended 30 June 2021

\$ '000	2021	2020
Income from continuing operations		
Access charges	13,365	12,981
User charges	4,204	4,196
Liquid trade waste charges	22	22
Fees	296	400
Interest	785	1,057
Other income	53	60
Gain on Sale of Assets	13	-
Total income from continuing operations	18,738	18,716
Expenses from continuing operations		
Employee benefits and on-costs	4,443	4,255
Borrowing costs	739	833
Materials and services	3,443	3,155
Depreciation, amortisation and impairment	4,609	4,722
Loss on sale of assets	-	574
Calculated taxation equivalents	251	229
Total expenses from continuing operations	13,485	13,768
Surplus (deficit) from continuing operations before capital amounts	5,253	4,948
Grants and contributions provided for capital purposes	2,078	3,699
Surplus (deficit) from continuing operations after capital amounts	7,331	8,647
Surplus (deficit) from all operations before tax	7,331	8,647
Less: corporate taxation equivalent [based on result before capital]	(1,366)	(1,361)
Surplus (deficit) after tax	5,965	7,286
Plus accumulated surplus	254,495	245,619
Plus adjustments for amounts unpaid:		
- Taxation equivalent payments	251	229
- Corporate taxation equivalent	1,366	1,361
Closing accumulated surplus	262,077	254,495
Return on capital %	2.0%	2.0%
Subsidy from Council	-	-
Calculation of dividend payable:		
Surplus (deficit) after tax	5,965	7,286
Less: capital grants and contributions (excluding developer contributions)	(2,078)	(3,699)
Surplus for dividend calculation purposes	3,887	3,587
Potential dividend calculated from surplus	1,944	1,794

Dubbo Regional Council | Income Statement of Dubbo City Regional Airport | For the year ended 30 June 2021

Dubbo Regional Council

Income Statement of Dubbo City Regional Airport

for the year ended 30 June 2021

\$ '000	2021	2020
	Category 1	Category 1
Income from continuing operations		
User charges	1,822	3,383
Grants and contributions provided for non-capital purposes	15	23
Other income	431	276
Total income from continuing operations	2,268	3,682
Expenses from continuing operations		
Employee benefits and on-costs	682	660
Borrowing costs	109	107
Materials and services	1,930	2,248
Depreciation, amortisation and impairment	1,497	1,522
Calculated taxation equivalents	132	123
Total expenses from continuing operations	4,350	4,660
Surplus (deficit) from continuing operations before capital amounts	(2,082)	(978)
Grants and contributions provided for capital purposes	705	8,209
Surplus (deficit) from continuing operations after capital amounts	(1,377)	7,231
Surplus (deficit) from all operations before tax	(1,377)	7,231
Surplus (deficit) after tax	(1,377)	7,231
Plus accumulated surplus	83,769	76,411
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	132	123
Closing accumulated surplus	82,524	83,769
Return on capital %	(2.7)%	(1.2)%
Subsidy from Council	3,059	1,508

Dubbo Regional Council | Income Statement of Livestock Markets | For the year ended 30 June 2021

Dubbo Regional Council

Income Statement of Livestock Markets

for the year ended 30 June 2021

\$ '000	2021	2020
	Category 1	Category 1
Income from continuing operations		
User charges	2,282	2,701
Other income	42	35
Total income from continuing operations	2,324	2,736
Expenses from continuing operations		
Employee benefits and on-costs	675	822
Materials and services	1,323	1,317
Depreciation, amortisation and impairment	1,285	1,345
Loss on sale of assets	-	3
Calculated taxation equivalents	30	7
Total expenses from continuing operations	3,313	3,494
Surplus (deficit) from continuing operations before capital amounts	(989)	(758)
Grants and contributions provided for capital purposes	386	556
Surplus (deficit) from continuing operations after capital amounts	(603)	(202)
Surplus (deficit) from all operations before tax	(603)	(202)
Surplus (deficit) after tax	(603)	(202)
Plus accumulated surplus	25,930	26,125
Plus adjustments for amounts unpaid:		
- Taxation equivalent payments	30	7
Closing accumulated surplus	25,357	25,930
Return on capital %	(3.3)%	(3.7)%
Subsidy from Council	1,434	941

Dubbo Regional Council | Income Statement of Property Development | For the year ended 30 June 2021

Dubbo Regional Council

Income Statement of Property Development

for the year ended 30 June 2021

\$ '000	2021	2020
	Category 1	Category 1
Income from continuing operations		
Interest	69	137
Profit from the sale of assets	5,379	203
Other income	11	3
Total income from continuing operations	5,459	343
Expenses from continuing operations		
Employee benefits and on-costs	192	148
Materials and services	410	136
Depreciation, amortisation and impairment	48	-
Calculated taxation equivalents	129	139
Total expenses from continuing operations	779	423
Surplus (deficit) from continuing operations before capital amounts	4,680	(80)
Surplus (deficit) from continuing operations after capital amounts	4,680	(80)
Surplus (deficit) from all operations before tax	4,680	(80)
Less: corporate taxation equivalent [based on result before capital]	(1,217)	-
Surplus (deficit) after tax	3,463	(80)
Plus accumulated surplus	14,151	14,092
Plus adjustments for amounts unpaid:		
- Taxation equivalent payments	129	139
- Corporate taxation equivalent	1,217	-
Closing accumulated surplus	18,960	14,151
Return on capital %	1,161.3%	(23.6)%
Subsidy from Council	-	82

Dubbo Regional Council | Income Statement of Rainbow Cottage | For the year ended 30 June 2021

Dubbo Regional Council

Income Statement of Rainbow Cottage

for the year ended 30 June 2021

\$ '000	2021	2020
	Category 2	Category 2
Income from continuing operations		
User charges	540	390
Grants and contributions provided for non-capital purposes	725	838
Total income from continuing operations	1,265	1,228
Expenses from continuing operations		
Employee benefits and on-costs	1,153	1,069
Materials and services	223	288
Depreciation, amortisation and impairment	100	89
Calculated taxation equivalents	10	7
Total expenses from continuing operations	1,486	1,453
Surplus (deficit) from continuing operations before capital amounts	(221)	(225)
Grants and contributions provided for capital purposes	–	8
Surplus (deficit) from continuing operations after capital amounts	(221)	(217)
Surplus (deficit) from all operations before tax	(221)	(217)
Surplus (deficit) after tax	(221)	(217)
Plus accumulated surplus	(80)	130
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	10	7
Closing accumulated surplus	(291)	(80)
Return on capital %	(17.7)%	(17.6)%
Subsidy from Council	240	236

Dubbo Regional Council | Statement of Financial Position of water supply business activity | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Financial Position of water supply business activity
as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	13,308	18,648
Investments	22,573	24,033
Receivables	4,675	4,079
Inventories	153	166
Other	36	10
Total current assets	40,745	46,936
Non-current assets		
Investments	18,000	14,000
Infrastructure, property, plant and equipment	281,552	264,257
Other	44	44
Total non-current assets	299,596	278,301
Total assets	340,341	325,237
LIABILITIES		
Current liabilities		
Contract liabilities	2	34
Payables	419	523
Borrowings	1,264	1,089
Employee benefit provisions	1,311	1,256
Total current liabilities	2,996	2,902
Non-current liabilities		
Borrowings	21,238	22,606
Employee benefit provisions	67	75
Total non-current liabilities	21,305	22,681
Total liabilities	24,301	25,583
Net assets	316,040	299,654
EQUITY		
Accumulated surplus	248,109	233,932
Revaluation reserves	67,931	65,722
Total equity	316,040	299,654

Dubbo Regional Council | Statement of Financial Position of sewerage business activity | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Financial Position of sewerage business activity
as at 30 June 2021

\$ '000	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	10,848	15,324
Investments	9,500	31,460
Receivables	2,260	2,274
Total current assets	22,608	49,058
Non-current assets		
Investments	40,513	11,500
Infrastructure, property, plant and equipment	296,718	291,235
Total non-current assets	337,231	302,735
Total assets	359,839	351,793
LIABILITIES		
Current liabilities		
Contract liabilities	2	9
Payables	306	306
Borrowings	2,221	2,021
Total current liabilities	2,529	2,336
Non-current liabilities		
Borrowings	11,116	13,436
Total non-current liabilities	11,116	13,436
Total liabilities	13,645	15,772
Net assets	346,194	336,021
EQUITY		
Accumulated surplus	262,077	254,495
Revaluation reserves	84,117	81,526
Total equity	346,194	336,021

Dubbo Regional Council | Statement of Financial Position of Dubbo City Regional Airport | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Financial Position of Dubbo City Regional Airport
as at 30 June 2021

\$ '000	2021	2020
	Category 1	Category 1
ASSETS		
Current assets		
Cash and cash equivalents	-	1
Investments	25,622	27,052
Receivables	32	911
Total current assets	25,654	27,964
Non-current assets		
Infrastructure, property, plant and equipment	72,895	72,377
Total non-current assets	72,895	72,377
Total assets	98,549	100,341
LIABILITIES		
Current liabilities		
Payables	161	29
Borrowings	1,795	1,443
Employee benefit provisions	231	210
Total current liabilities	2,187	1,682
Non-current liabilities		
Borrowings	2,623	4,418
Employee benefit provisions	9	6
Total non-current liabilities	2,632	4,424
Total liabilities	4,819	6,106
Net assets	93,730	94,235
EQUITY		
Accumulated surplus	82,524	83,769
Revaluation reserves	11,206	10,466
Total equity	93,730	94,235

Dubbo Regional Council | Statement of Financial Position of Livestock Markets | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Financial Position of Livestock Markets

as at 30 June 2021

\$ '000	2021	2020
	Category 1	Category 1
ASSETS		
Current assets		
Investments	5,976	5,576
Receivables	122	176
Total current assets	6,098	5,752
Non-current assets		
Infrastructure, property, plant and equipment	29,885	20,755
Total non-current assets	29,885	20,755
Total assets	35,983	26,507
LIABILITIES		
Current liabilities		
Payables	79	74
Employee benefit provisions	203	245
Total current liabilities	282	319
Non-current liabilities		
Employee benefit provisions	19	16
Total non-current liabilities	19	16
Total liabilities	301	335
Net assets	35,682	26,172
EQUITY		
Accumulated surplus	25,357	25,930
Revaluation reserves	10,325	242
Total equity	35,682	26,172

Dubbo Regional Council | Statement of Financial Position of Property Development | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Financial Position of Property Development

as at 30 June 2021

\$ '000	2021	2020
	Category 1	Category 1
ASSETS		
Current assets		
Investments	11,206	6,181
Receivables	14	–
Inventories	1,440	2,758
Total current assets	12,660	8,939
Non-current assets		
Inventories	5,909	4,880
Infrastructure, property, plant and equipment	403	339
Total non-current assets	6,312	5,219
Total assets	18,972	14,158
LIABILITIES		
Current liabilities		
Payables	12	7
Total current liabilities	12	7
Total liabilities	12	7
Net assets	18,960	14,151
EQUITY		
Accumulated surplus	18,960	14,151
Total equity	18,960	14,151

Dubbo Regional Council | Statement of Financial Position of Rainbow Cottage | For the year ended 30 June 2021

Dubbo Regional Council

Statement of Financial Position of Rainbow Cottage

as at 30 June 2021

\$ '000	2021	2020
	Category 2	Category 2
ASSETS		
Current assets		
Receivables	16	4
Total current assets	16	4
Non-current assets		
Infrastructure, property, plant and equipment	1,249	1,276
Total non-current assets	1,249	1,276
Total assets	1,265	1,280
LIABILITIES		
Current liabilities		
Payables	52	36
Employee benefit provisions	244	228
Total current liabilities	296	264
Non-current liabilities		
Employee benefit provisions	14	11
Borrowings	490	343
Total non-current liabilities	504	354
Total liabilities	800	618
Net assets	465	662
EQUITY		
Accumulated surplus	(291)	(80)
Revaluation reserves	756	742
Total equity	465	662

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Water Supply Service

Comprising the whole of the water supply operations and net assets servicing the city of Dubbo, the town of Wellington and the villages of Wongarbron, Ballimore, Brocklehurst, Geurie, Mumbil and North Yeoval.

b. Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets system servicing the city of Dubbo, the town of Wellington and the villages of Wongarbron, Brocklehurst, Geurie and Mumbil.

c. Dubbo City Regional Airport

Comprising the whole of the airport operations and net assets located on Coreena Road.

d. Dubbo Regional Livestock Markets

Comprising the whole of the livestock markets operations and net assets located on Boothenba Road.

e. Property Development

Council's property development function competes with other private land developers in Dubbo in the development of both industrial and residential land for purchase.

NB. The surplus on disposal of land is disclosed in the Income Statement of the Business Activities as operating revenue. In the General Purpose Financial Statements this is disclosed as gain/(loss) on disposal of assets.

Category 2

(where gross operating turnover is less than \$2 million)

a. Rainbow Cottage Long Day Care Centre

continued on next page ...

Page 16 of 18

Note – Significant Accounting Policies (continued)

Rainbow Cottage, located in Mitchell Street, provides day care for children aged between 0 and 5 years.

Several other long day care facilities operate within Dubbo, and Rainbow Cottage is in direct competition with these centres.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 26% (19/20 27.5%)

Land tax – the first \$755,000 of combined land values attracts 0%. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of 2.0% applies.

Payroll tax – 4.85% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 26% (19/20 27.5%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 26% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

continued on next page ...

Page 17 of 18

Note – Significant Accounting Policies (continued)

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.49% at 30/6/21.

(iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with the DPIE – Water guidelines and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE – Water.



REPORT: Dubbo Region Aquatic Leisure Centres - Costings 2016/2017 to 2020/2021

AUTHOR: Manager Aquatic Leisure Centres
REPORT DATE: 15 October 2021
TRIM REFERENCE: ID21/1912

EXECUTIVE SUMMARY

Council, at its meeting held 27 September 2021, resolved as follows:

1. That the CEO provide a report to Council in October 2021 detailing the operational costs of running the Aquatic Leisure facilities from the 2016/2017 season to the 2020/2021.
2. That the report details the costs of the Dubbo, Wellington and Geurie facilities independently of each other."

This report provides details on the above operational costs.

STRATEGIC ALIGNMENT

The 2040 Community Strategic Plan is a vision for the development of the region out to the year 2040. The Plan includes five principal themes and a number of strategies and outcomes. This report is aligned to:

Theme: 5 Liveability

CSP Objective: 5.5 The community has the opportunity to participate in a diverse range of lifestyle, sporting and passive recreational pursuits

Delivery Program Strategy: 5.5.3 Unique recreational facilities and opportunity are available

FINANCIAL IMPLICATIONS

The net cost (revenue less expenditure) to Council in 2020/2021 was approximately \$1.27m, up from \$670k in 2016/2017. This is reflected in the graph below (**Figure1**).



Figure 1: Net cost to Council (revenue less expenditure)

POLICY IMPLICATIONS

There are no policy implications arising from this report.

RECOMMENDATIONS

- 1. That the report by Manager Aquatic Leisure Centres, dated 15 October 2021, be noted.**
- 2. That the Botanic Gardens Café's operational viability be reviewed with consideration to close, remove, or transfer to contract-management model via an Expression of Interest.**

Clare Fisher

Manager Aquatic Leisure Centres

BACKGROUND

Up until the end of the 2018/2019 season, Dubbo Aquatic Leisure Centre was operated by an external contractor. Wellington aquatic facilities (Wellington Memorial Pool and Geurie Pool) were under the management of Wellington Council. This report will review operational expenditure and income over a five year period, from 2016/2017 season, through to the 2020/2021 season.

REPORT

Net Cost (revenue – less expenditure)

The graph (Figure 2) below highlights the net costs related to the operation of the Aquatic Leisure Centres since 2016/2017 season.

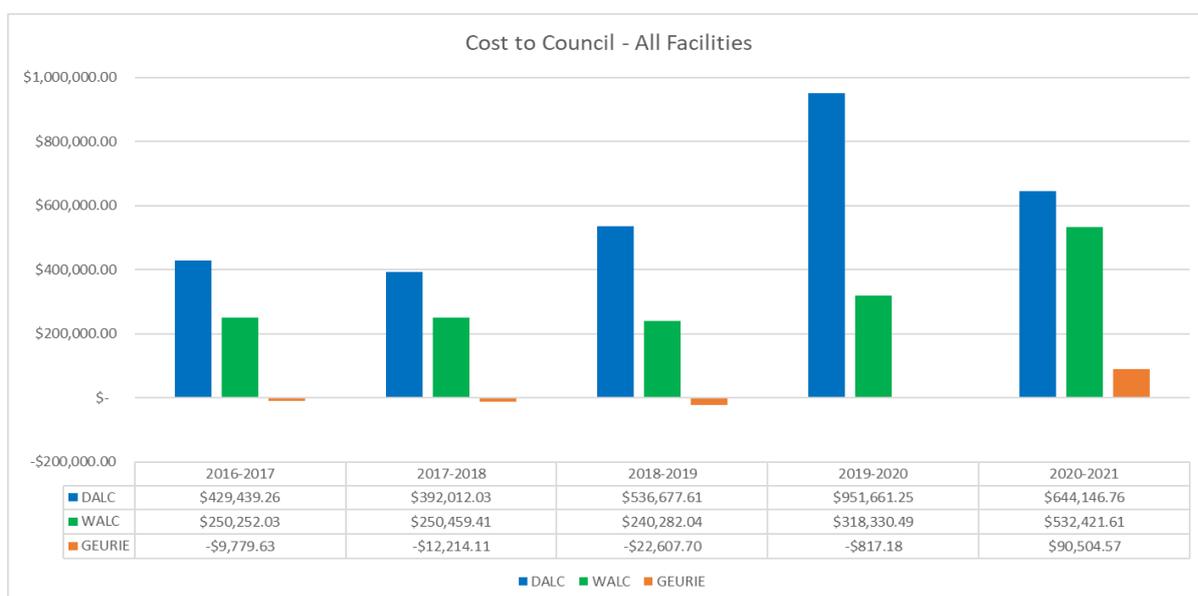


Figure 2: Net Cost to Council

Operational Expenditure

The graph below (Figure 3) highlights the operational expenditure incurred due to operation of the Aquatic Leisure Centres since 2016/2017 season.

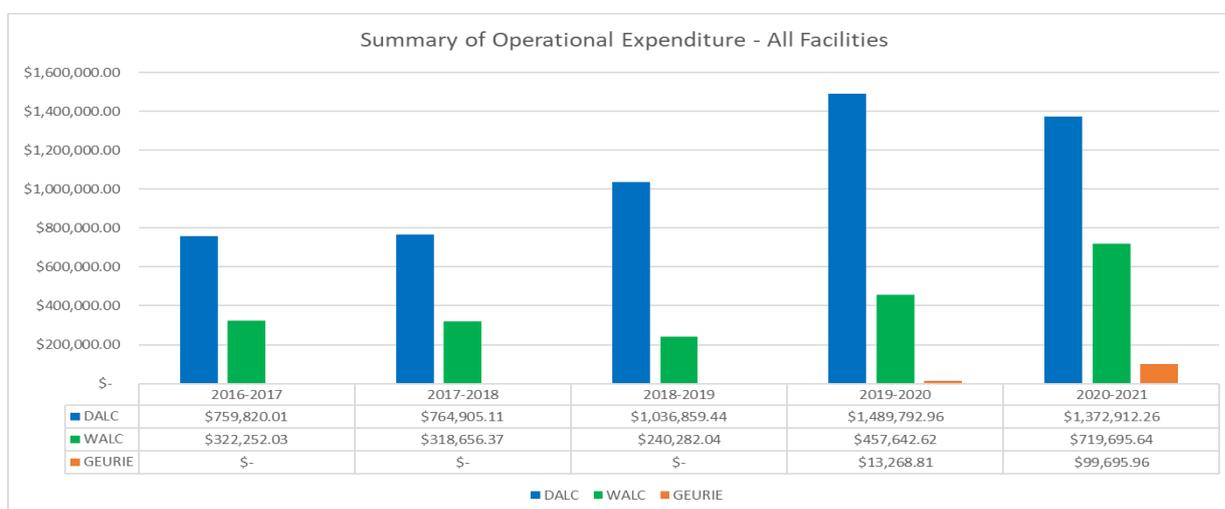


Figure 3: Operational costs per facility

Operational expenditure for Aquatic Leisure Centres is largely made up of staff costs, utilities and maintenance. Percentages of the total expenditure is indicated for each year. This is detailed below in **Table 1**.

Item	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020 2021
Salaries / Contracts	72.40%	70.39%	65.48%	64.93%	66.97%
Electricity	5.62%	6.11%	8.15%	7.02%	8.90%
Gas	4.12%	4.64%	5.70%	3.17%	5.88%
Chemicals	3.29%	4.40%	5.59%	4.09%	4.61%
General Expenses	2.13%	0.72%	0.56%	3.77%	3.10%
Other	12.44%	13.74%	14.52%	17.02%	10.54%

Table 1: Aquatic Leisure Centres Cost break down

Expenditure Impacts

When reviewing expenses over the five year period, the following circumstances should be noted due to their impact on expenditure:

2016/2017

- Council Amalgamation
- DALC operated by Contractor
- WALC Café and Admissions leased to third party (Lifeguards managed internally)
- No cost sharing or central facility management

2017/2018

- DALC operated by Contractor
- WALC Café and Admissions leased to third party (Lifeguards managed internally)
- No cost sharing or central facility management

2018/2019

- Works begin on new Wellington Aquatic Leisure Centre – facility closed. Savings to expenditure as staff not required on site
- Splash Park installed at DALC - increase to annual costs associated with additional supervisory staff, electricity, chemical and gas usage
- DALC transferred to Council management (post season closure May 2019)
- Interim staffing structure implemented to ensure all supervisory requirements are in line with Royal Life Saving Guidelines

2019/2020

- Employment of Dubbo Region Aquatic Leisure Centres Manager and central Swim & Water Activities Officer and Assistant
- Branding continuity introduced across all facilities including signage and uniforms, providing fresh, professional and contemporary centres

- DALC cleaning contract outsourced
- Wellington Aquatic Leisure Centre opens to the public 16 November 2019 (27 week season)
- Introduction of Botanic Garden Café under aquatic management. This facility has operated at a loss since opening

2020/2021

- Gas expenditure increased dramatically between 2019/2020 (\$62,000.00) and 2020/2021 (\$128,000.00) due to WALC facility renewal (pools were not heated prior to 2018/2019). The boiler was not utilised during the 2019/2020 season due to late opening (November) and a hot, dry summer period.

Revenue

Dubbo Region Aquatic Leisure Centres have seen an increase of \$513K income (from 2016/2017 to 2020/2021) due largely to the internal management of cafés, merchandise sales and Learn to Swim programs (see **Figure 4**). This additional revenue is partially offset by additional expenditure.

Previously, all profits from these sources were received by those contracting the facilities.

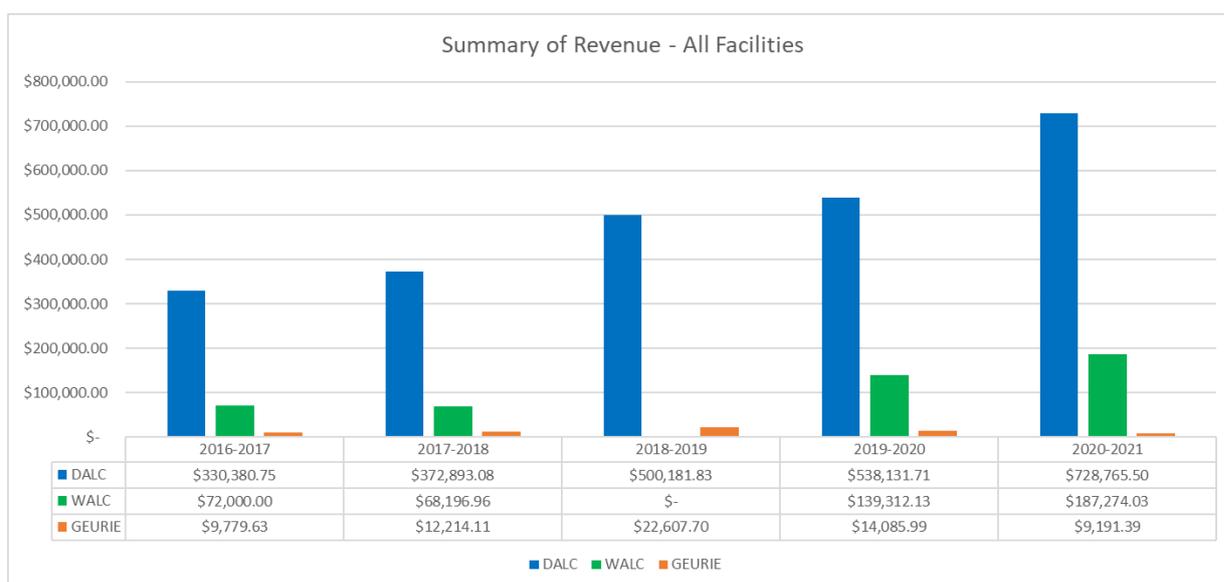


Figure 4: Total revenue by facility

Aquatic Leisure Centres generate revenue from a number of sources with the highest being admission, café and aquatic programs. This is reflected in **Table 2**.

REVENUE - ALL FACILITIES	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Carnivals	\$16,913.80	\$14,584.86	\$13,422.90	\$22,845.37	\$16,236.99
Clubs / Facility Hire	\$25,170.91	\$26,373.92	\$25,109.29	\$19,353.71	\$50,598.57
General Admission	\$306,757.67	\$331,740.15	\$352,826.51	\$320,503.50	\$262,371.79
Water Slide Tickets	\$43,191.21	\$51,332.59	\$61,566.28	\$21,861.74	\$41,346.34
Fitness Passport	\$17,927.26	\$27,916.37	\$69,864.55	\$66,393.92	\$65,402.20
Learn to Swim & Aquatic Programs	\$ -	\$ -	\$ -	\$41,344.88	\$99,106.73
Café Income	\$ -	\$ -	\$ -	\$178,210.35	\$241,738.27
Merchandise Sales	\$ -	\$ -	\$ -	\$11,016.36	\$13,430.03
Grants	\$2,199.53	\$1,356.26	\$ -	\$10,000.00	\$135,000.00
TOTALS	\$412,160.38	\$453,304.15	\$522,789.53	\$691,529.83	\$925,230.92

Table 2: Break down of revenue sources

Revenue growth should be understood in context, as influenced by the following factors:

2016/2017

- DALC contract at 50:50 income arrangement, excluding café takings and Learn to Swim programs (profits to contractor)
- WALC Kiosk and Reception operated under external contractor (profits to contractor)

2017/2018

- DALC contract at 50:50 income arrangement, excluding café takings and Learn to Swim programs (profits to contractor)
- WALC Kiosk and Reception operated under external contractor (profits to contractor)

2018/2019

- DALC contract at 50:50 income arrangement, excluding café takings and Learn to Swim programs (profits to contractor)
- WALC facility closed for refurbishment

2019/2020

- Season impacted by dust storms and required facility closures for cleaning, maintenance and water-testing
- Final weeks of season impacted by COVID-19

2020/2021

- WALC – Defect repairs to new facility continue. Impact to 50m pool accessibility
- Significant decrease in membership prices arising from the 2020/2021 budget resulted in a reduction of \$58,000.00 in admission revenue between 2019/2020 and 2020/2021 seasons.
Example:
 - 2019/2020 *Family Season Pass* \$514.00 - reduced to \$250.00 (DALC) and \$200.00 (WALC)
 - 2019/2020 *Adult Season Pass* \$280.00 – reduced to \$100.00 (DALC) and \$80.00 (WALC)
- Reduction in visitor numbers due to COVID-19 over the previous 18 months has effected revenue due to closures and visitor caps.

Botanic Garden Café

Opening Hours: Friday - Sunday 10am-2pm

The Botanic Garden Café first opened in June 2020 and is adjacent to the Adventure Playground within the Dubbo Regional Botanic Garden complex. Throughout the 2020/2021 financial year, the Botanic Garden café operated at an average loss of \$59.86 per day of operation.

Takings

Average Daily Takings	\$198.82
Highest Daily Taking	\$666.27
Lowest Daily Taking	\$4.55

Average per day

Takings	\$198.82
Salaries (2 staff)	-\$258.68
TOTAL	-\$59.86

Budget Actuals

Salaries	-\$52,000.00
Stock Purchases	-\$19,138.10
Expenses	-\$8,000.00
Stock Value Remain	\$1,535.50
Income	\$31,551.22
TOTAL	-\$46,051.38

Due to its limited catchment area and reliance on visitation to an outdoor park, income and patronage to the Botanic Garden Café is effected by inclement weather, a lack of clear signage and branding on the café building and surrounds, and the café’s absence from online media and web platforms.

It is recommended that a viability review of the Botanic Garden Café be undertaken to investigate whether the facility should be offered to a third party contractor through an Expression of Interest process or otherwise removed and/or closed.

SUMMARY

Council's operational expenditure related to the management of the Aquatic Leisure Centres has increased since 2016/2017.

This is to be expected with Council assuming operational management of the Dubbo Aquatic Leisure Centre for the 2019/2020 summer season. There was also increase in expenditure linked to revenue related activity such as learn to swim, café operations, and merchandise sales.

Dubbo Region Aquatic Leisure Centres have seen an increase of \$513K income (from 2016/2017 to 2020/2021) due to Council assuming full operational management of Dubbo Aquatic Leisure Centre. Also the internal management of cafés, merchandise sales and Learn to Swim programs has contributed to this additional revenue which is partially offset by additional expenditure.



REPORT: Renewal of Victoria Park Playground - Results of Community Consultation

AUTHOR: Manager Recreation and Open Spaces
REPORT DATE: 10 October 2021
TRIM REFERENCE: ID21/1911

EXECUTIVE SUMMARY

At its meeting held 28 September 2021, Council resolved:

- “1. That prior to Council installing further infrastructure for a new Victoria Park playground, Council undertake a two week period of community consultation that allows community to put forward to Council the elements of the existing Livvi’s Playground that they value.*
- 2. That a report be provided to the October 2021 Ordinary meeting of Council that provides the results of community consultation and possible design modifications, including costs, that meet the values of the community”.*

STRATEGIC ALIGNMENT

The 2040 Community Strategic Plan is a vision for the development of the region out to the year 2040. The Plan includes five principal themes and a number of strategies and outcomes. This report is aligned to:

Theme: 5 Liveability

CSP Objective: 5.5 The community has the opportunity to participate in a diverse range of lifestyle, sporting and passive recreational pursuits

Delivery Program Strategy: 5.5.2 Quality passive and active open space is located to maximise access and use by the community

FINANCIAL IMPLICATIONS

Recommended in the first instance - As a result of the community consultation that has identified additional facilities and elements there will be an increase in the overall cost of delivering this project. It is estimated that if all options identified within the report are to proceed to address the main issues raised through community consultation the increase in the delivery of the Victoria Park Playspace Renewal will range from \$152,215 - \$172,045 ex gst.

It is proposed to fund any funding shortfall for the Victoria Park Playspace internally of the Recreation and Open Space budget through the transfer of funds from the Southlakes Playground project (acquisition), with the Southlakes Playground being considered as part of future budgets.

POLICY IMPLICATIONS

There are no policy implications arising from this report.

RECOMMENDATION

1. That the report from the Manager Recreation and Open Space detailing the results of the Victoria Park Playspace survey be noted.
2. That, while recognising that over 70% respondents have indicated that they would like a fence around the playspace, the distance to Darling Street, Talbragar Street and Victoria Lane is far enough to preclude the need for a fence.
3. That in the event that Council determines that a fence is required that the perforated Aluminium screen is the preferred option to enable a visual timeline of the park to be incorporated into its manufacturing at an estimated cost of \$50,000 ex gst.
4. That consideration be given to the retention of the swings at the Fitness node, with the fitness cycles and cross trainer being repositioned to the eastern side of the area, at an estimated cost of \$15,000 ex gst.
5. That the current softfall arrangement of natural mulch and softfall be retained in both the junior and senior fitness area, noting that fully rubberised softfall would cost additional \$72,500.
6. That based on the community feedback that the Wee Hopper See Saw be swapped out in preference to the Wheelchair Accessible Carousel at an estimated increase in price of \$8,000 ex gst.
7. That any shortfall in the delivery of the Victoria Park Playspace be funded through the reallocation of funds for the Southlakes Playspace and that a new playground for Southlakes be considered in the development of the 2022/2023 Operational Plan and Budget.

Ian McAlister

Manager Recreation and Open Space

REPORT

Taking account of COVID-19 pandemic circumstances, an online Survey Monkey community engagement approach was adopted. The survey was accessible from Thursday, 30 September 2021 until 5.00 pm 14 October 2021. The survey was promoted via Council's website and social media platforms.

Introduction to the Survey Monkey was as follows:

Victoria Park Place Upgrade

The existing Livvi's Place equipment has reached the end of its recommended lifespan and requires replacement.

New play spaces will be designed in keeping with latest Australian Standards for safety. They will also improve focus on interactive play experiences, accessibility and diversity.

New play spaces are intended to be located a safe distance from roadways, in closer proximity to public amenities, barbeques and a café, for refreshments. In time, the amenities will also be refurbished.

Council plans to integrate a retro style rocket and slide (reminiscent of the Victoria Park rocket from the 1960s), as well as junior, youth play spaces and fitness equipment.

Please complete the below survey to help shape the future of the play spaces within Victoria Park Dubbo.

Submissions close 5pm, 14 October 2021

Hypertext links were also included to the proposed Junior Play playground (**Appendix 1**), Senior playground (**Appendix 2**); and Fitness Node (**Appendix 3**).

Survey questions included the following:

1. What are the ages of people who visit the park in your household?
 - 0 – 1
 - 2 – 5
 - 6 -10
 - 11 – 14
 - 15+

2. Why do you visit Victoria Park?
 - To visit the play space
 - To use the fitness equipment
 - To access the open space
 - Other (please specify)

3. Please select in order of priority, 5 play elements that are most important to you or your family.
 - Accessible play
 - Swings
 - Slides
 - Climbing
 - Balancing
 - Imaginative Play
 - Functional Play
 - Accessible Paths
 - Spinning
 - Interactive Play

4. Please rank in order of priority other elements to a play space that you feel are important to you or your family
 - Drinking fountains
 - Fencing
 - Installed shade
 - Landscaping
 - Natural mulch
 - Natural shade
 - Seating
 - Soft fall

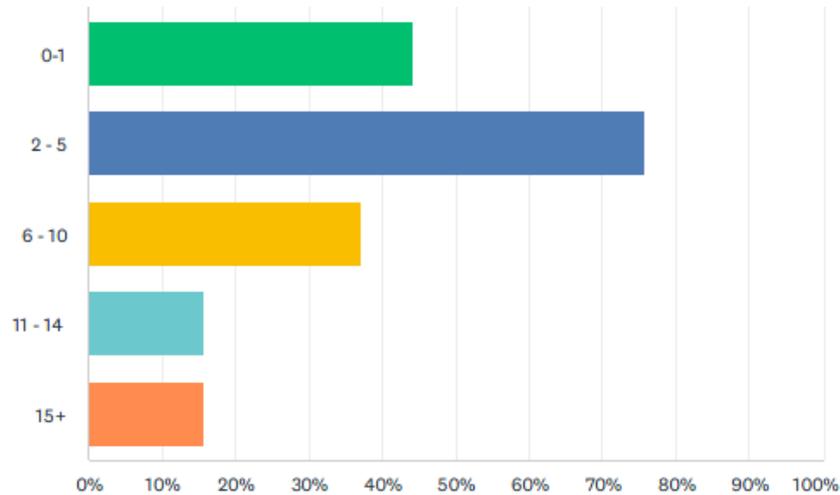
5. Please tell us what else you would like to see in your new playground. Do you have ideas for special features?

6. Please identify any feature you would NOT like to see in your new playground and why?

Following the close of the public exhibition period Dubbo Regional Council had received 283 responses. The metrics resulting from these survey results are shown below.

Q1 What are the ages of people who visit the park in your household?

Answered: 283 Skipped: 0



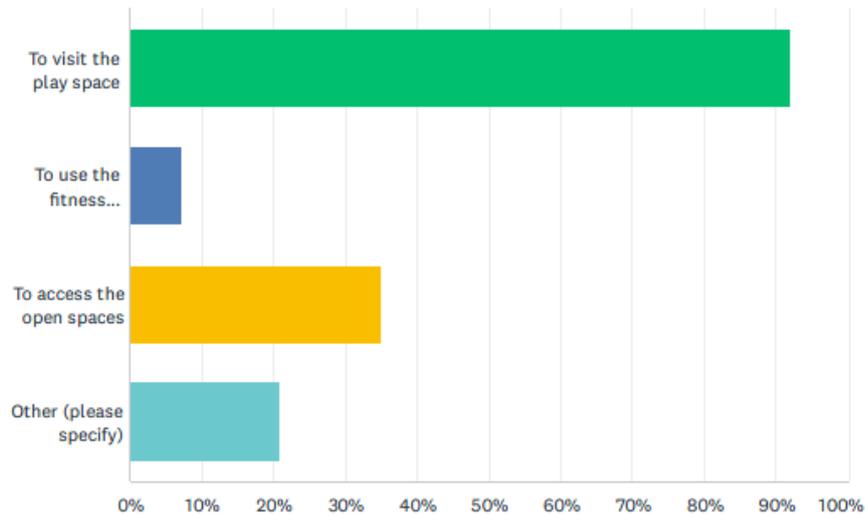
ANSWER CHOICES	RESPONSES	
0-1	44.17%	125
2-5	75.62%	214
6-10	37.10%	105
11-14	15.55%	44
15+	15.55%	44
Total Respondents: 283		

Response – this question was asked to ensure that the playspace was designed for the correct age brackets.

Playspaces need to be able to span a range of age brackets to meet the requirements of the community, and to ensure that they remain relevant for the duration of their useful life expectancy. The playspace that has been designed for Victoria Park has a range of diverse play equipment that is age appropriate. The equipment chosen provides children the opportunities to develop strength, coordination, confidence and socialisation skills. Further information and discussion is provided below in the section following Question 6.

Q2 Why do you visit Victoria Park?

Answered: 283 Skipped: 0



ANSWER CHOICES	RESPONSES	
To visit the play space	91.87%	260
To use the fitness equipment	7.07%	20
To access the open spaces	34.98%	99
Other (please specify)	20.85%	59
Total Respondents: 283		

Response – this question was asked to determine the importance of the playspace as opposed to other features of the park. As shown, the playspace is the primary reason why the respondents visit Victoria Park.

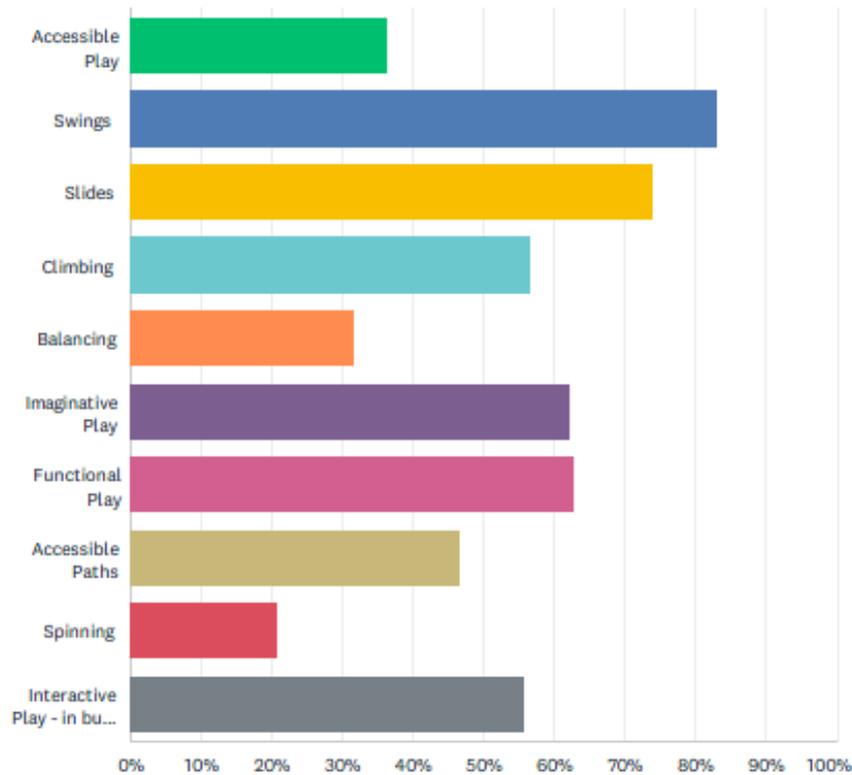
In the free text box, and out of the 59 comments received, 39 were associated with having a fence/enclosed space.

Further information and discussion is provided below in the section following Question 6.

For full comments see **Appendix 4**.

Q3 Please select in order of priority, 5 play elements that are most important to you or your family.

Answered: 273 Skipped: 10



ANSWER CHOICES	RESPONSES
Accessible Play	36.26% 99
Swings	83.15% 227
Slides	73.99% 202
Climbing	56.78% 155
Balancing	31.50% 86
Imaginative Play	62.27% 170
Functional Play	62.64% 171
Accessible Paths	46.52% 127
Spinning	20.88% 57
Interactive Play - in built games	55.68% 152
Total Respondents: 273	

Response – this question was asked to determine the comparative importance of individual play elements. The top five elements in order are:

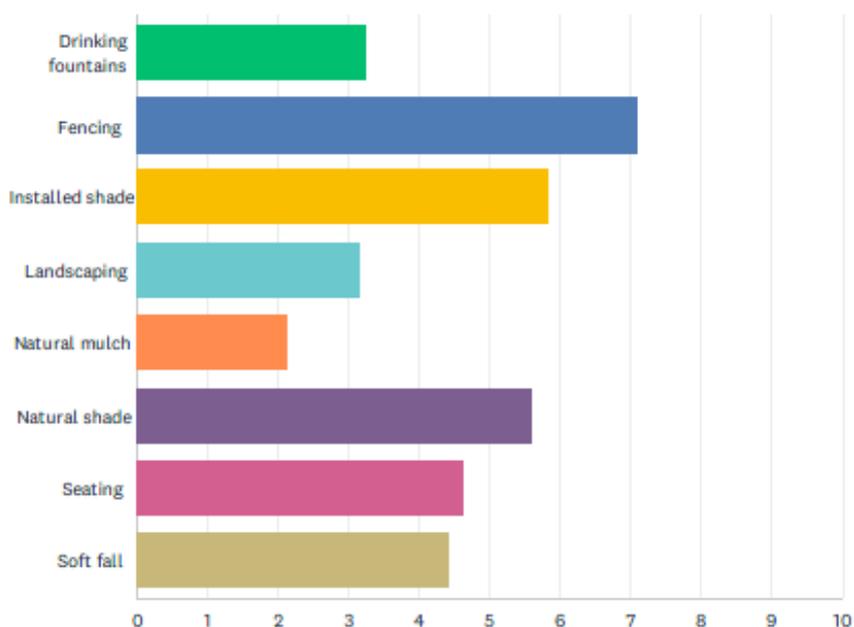
1. Swings
2. Slides
3. Functional Play
4. Imaginative Play
5. Climbing

The proposed playspace, as designed, has four swings of different styles, a double slide and the rocket slide, a range of functional play elements that build confidence, strength and coordination, imaginative play elements and rope climbing elements.

An additional option of retaining the existing swings at Livvi’s Place, plus the 4 swings at the new playspace is provided in the response section following Question 6.

Q4 Please rank in order of priority other elements to a play space that you feel are important to you or your family.

Answered: 282 Skipped: 1



	1	2	3	4	5	6	7	8	TOTAL	SCORE
Drinking fountains	3.28% 9	4.74% 13	5.47% 15	12.41% 34	13.14% 36	20.44% 56	15.33% 42	25.18% 69	274	3.24
Fencing	72.30% 201	8.99% 25	4.68% 13	3.60% 10	2.16% 6	1.44% 4	2.16% 6	4.68% 13	278	7.09
Installed shade	9.71% 27	37.05% 103	23.02% 64	8.27% 23	10.07% 28	6.12% 17	3.24% 9	2.52% 7	278	5.84
Landscaping	0.00% 0	3.27% 9	6.18% 17	8.00% 22	18.55% 51	24.00% 66	29.82% 82	10.18% 28	275	3.16
Natural mulch	1.45% 4	0.72% 2	1.09% 3	3.62% 10	6.52% 18	15.22% 42	30.07% 83	41.30% 114	276	2.14
Natural shade	10.83% 30	27.80% 77	20.94% 58	14.44% 40	10.47% 29	9.39% 26	4.69% 13	1.44% 4	277	5.60
Seating	1.07% 3	8.54% 24	17.79% 50	31.32% 88	20.28% 57	11.03% 31	5.69% 16	4.27% 12	281	4.62
Soft fall	2.49% 7	9.61% 27	20.64% 58	18.86% 53	19.57% 55	11.39% 32	8.19% 23	9.25% 26	281	4.43

Response- Information and discussion is provided below in the section following Question 6.

Q5 Please tell us what else you would like to see in your new playground. Do you have ideas for special features?

Answered: 214 Skipped: 69

Table 1 - Breakdown of comments into major sectors

Fencing	Accessible Play/Swings	Shade	Other facilities – BBQs seating	Toilets
113	64	21	11	8

Further information and discussion is provided below in the section following Question 6.

For full comments see **Appendix 4**.

Q6 Please identify any features you would NOT like to see in your new playground and why?

Answered: 118 Skipped: 165

The majority of these items again relate to the need for fencing, shade, under surfacing (rubber versus mulch) and play equipment accessibility and diversity.

Please refer to the **Appendix 4** and the below response section.

Discussion and Considerations of survey results.

Response to Fencing

As anticipated, fencing featured strongly in the responses.

The original decision of not installing a fence around the new playspace at Victoria Park was not made lightly. The new playspace utilises the Dubbo Aquatic Leisure Centre on the majority of two sides, and utilising the expansive green space of the park effectively as a distance barrier for the remainder.

The length of fencing required to effectively complete a fence around the new Victoria Park playspace is 150 metres. A number of options are being explored that would meet the basic requirement of preventing children leaving the space unsupervised, including the basic pool style fencing shown in **Figure 2**.



Figure 2 – pool style fencing

However, while functional it is aesthetically unpleasing and not to a sufficient standard for a Regional quality park. Two other options being explored is a perforated metal screen that has an image hole punched into its surface, and a metal cut-out fence. These are shown in **Figures 3 and 4**.



Figure 3 – printed perforated 3mm Aluminium fencing – dot matrix



Figure 4 – Metal cut-out barrier fence

Feedback received from the community consultation included comments about recognising a timeline of the Park and Aboriginal heritage of the land that Victoria Park occupies, and both fencing styles could accommodate this.

Pool Style Fence	Metal Perforated screen	Metal cut-out
\$25,170	\$50,000	\$37,500

Table 2 – Cost estimates (ex gst) for 150 linear metres – supply and install

In all instances there will be recurrent costs that Council will be required to absorb that has not been factored into forward budgets. This includes the child proof locking mechanisms that are frequently required to be replaced due to theft.

Another issue that would need to be addressed if Council decides to proceed with the installation of a fence on the southern and western sides of the playspace is the renewal of the existing concrete pathway. This pathways is in poor condition, as shown in **Figure 5**, and its replacement had been deferred.



Figure 5. - Damaged pathway

As this pathway was outside the scope of the project it was intended only to replace the damaged sections rather than the whole path. Once enclosed, these pathways become part of the playspace and it is recommended that they then be fully replaced and integrated as part of the new playspace. Total area of pathway is 80m².

Cost estimate: \$220m² plus removal \$22,500 ex gst. A further 125m² should be removed but can be deferred in the short term, although some refurbishment is recommended - \$12,000 ex gst.

Total - \$34,500 ex gst.

Response to accessible play/swings

Dubbo Regional Council has been a proponent for the all abilities/all ages playspaces for many years, and participated in the group that helped the NSW Government develop **“Everyone Can Play – A guideline to create inclusive playspaces.”** These guidelines were utilised in the tender documentation for the design and installation of the Victoria Park regional playground.

Comments in this section raised concern about the perceived lack of age appropriate play equipment for the 2 – 3 year bracket. The equipment for the junior playspace is shown below with a yellow/red star denoting appropriate equipment for this group. The You and Me swing has been included as it is intended for use by a parent/carer and toddler.

<p>1</p> <p>COR863002-0403 Explorer Dome, Green</p> <p>Age: 5+ Years</p> <p>Amazing meandering nets, ropes and wobbly play items make play unstopable for the older children. The spacious top net is a desired meeting point for groups of children. There are many ways to climb and reach the multiple play levels via the nets, wacky tubes, rope ladders, play shells and coconut ropes. This rich variety of climbing, crawling and balancing make children return to refine and supersede previous attempts.</p> 	<p>4</p> <p>PAR4170-0005 Agora Steel Picnic Bench Table Set, Yellow</p> <p>Age: N/A Years</p> <p>AGORA PICNIC is a part of the awarded furniture line from KOMPAN. AGORA is developed according to the latest inclusive design principles for outdoor furnishing without compromising on design qualities. KOMPAN truly believes in making public spaces more attractive and accessible for all. AGORA offers a high level of flexibility when it comes to anchoring, colour, and material options to stimulate architectural creativity and to fit the site-specific requirements for individual customer projects.</p> 	<p>7</p> <p>PCBP-CUSTOM-510136 Product Name</p> <p>Age: 2+ Years</p> <p>The play is not only thrilling and challenging but will support children's development in all areas. Sliding supports physical skills such as balance and spatial awareness. Sliding on the double slide makes for fun, social play. Climbing the membrane climber supports strength and cross-coordination, important skills for physical as well as intellectual development.</p> 
<p>2</p> <p>PCM158-1001 We Hopper Seesaw, Mini, Red</p> <p>Age: 6+ Years</p> <p>The handholds allow for different grip heights so that a span of ages are able to get a firm grip. When rotating, the children stimulate their sense of balance, which is fundamental for all other motor skills and involves the ability to for instance sit still on a chair. The coordination of movements for the individual child, and not least the coordination of movements together with a friend, takes concentration and body mastery. This stimulates social skills, and it builds confidence in movement, supporting self-efficacy.</p> 	<p>5</p> <p>ELE400158-03517E Junior Spica, Red</p> <p>Age: 2+ Years</p> <p>The Junior Spica adds an exciting activity to the preschool playground by offering a rotation, either standing or seated. Standing platform and centre pole are adapted to preschool physical proportions and needs in order to secure a safer grip for both feet and hands. The benefit is an efficient training of the vestibular system of the user.</p> 	
<p>3</p> <p>KSW902-CUSTOM-20117929 A/fr, Bay(l), Std(l), You&Me(l), Ingrd.</p> <p>Age: 4+ Years</p> <p>The swinging movement, apart from being great fun, trains toddlers' vestibular system, their sense of balance and space. The seated position trains the core muscles. The toddler seat has big holes for the legs to support easy access and egress for the child and the adult alike.</p> 	<p>KPL121-0602 Twp Seater Springer, Red</p> <p>Age: 2+ Years</p> <p>The Double Springer is a two seater, offering a nice, bouncy ride with a friend while training the sense of balance and space. The idea that something responds to your movement is highly appealing to young children. It trains their understanding of cause and effect. This springer offers seating for two children and stimulates the social interaction.</p> 	

Figure 6 - Junior Play Equipment

An additional play element in the senior area can also be utilised safely by children 2+ yrs of age, shown below. Other equipment can be utilised with the direct supervision of a parent/carer, at their discretion.

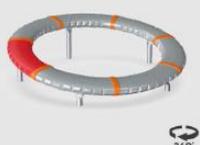
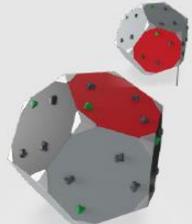
<p>1</p> <p>GXY916032-3717 Supernova, Mars</p> <p>Age: Years</p> <p>Use your strength and hold your balance! This seems to be the best way to describe the kind of play that takes place on the Supernova. A single child can engage in exploring its possibilities, but together with a whole group of children, this play item expresses its real potential. The large slanting ring is set in motion by the children. Turning, spinning, balancing or just enjoying the ride are among the countless play options of the Supernova.</p> 	<p>4</p> <p>BLX-CUSTOM-480266 Variant> Bloqx 1, Red and Grey</p> <p>Age: 6+ Years</p> <p>The possibility of climbing, crawling and balancing at your own speed makes the BLOXX™ a safe stage for children at different climbing levels. Due to the versatility, they will enjoy BLOXX™ and return for more.</p> 	<p>7</p> <p>PCES-CUSTOM-520253 Variant></p> <p>Age: 2+ Years</p> <p>The play is not only thrilling and challenging but will support children's development in all areas. Sliding supports physical skills such as balance and spatial awareness. Sliding on the double slide makes for fun, social play. Climbing the membrane climber supports strength and cross-coordination, important skills for physical as well as intellectual development.</p> 
<p>2</p> <p>PCM159-1001 We Hopper Seesaw</p> <p>Age: 6+ Years</p> <p>The handholds allow for different grip heights so that a span of ages are able to get a firm grip. When rotating, the children stimulate their sense of balance, which is fundamental for all other motor skills and involves the ability to for instance sit still on a chair. The coordination of movements for the individual child, and not least the coordination of movements together with a friend, takes concentration and body mastery. This stimulates social skills, and it builds confidence in movement, supporting self-efficacy.</p> 	<p>5</p> <p>PAR4054-0603 Agora Bench & Backrest, Grey</p> <p>Age: N/A Years</p> <p>AGORA STEEL BENCH WITH BACKREST is a part of the awarded furniture line from KOMPAN. AGORA is developed according to the latest inclusive design principles for outdoor furnishing without compromising on design qualities. KOMPAN truly believes in making public spaces more attractive and accessible for all.</p> 	
<p>3</p> <p>JUM10201-0301 Jumper Round Dia. 112cm, w/ Grey Tiles</p> <p>Age: 4+ Years</p> <p>Bouncing on the Jumper Round is one of the most popular activities of the playground. The children will be highly attracted to the immediate response of the Jumper to their movements and jump repeatedly. The small measure of the Jumper makes it perfect as playground "glue", connecting activities when put together in paths.</p> 	<p>6</p> <p>PAR4170-0003 Agora Steel Picnic Bench Table Set, Grey</p> <p>Age: N/A Years</p> <p>AGORA PICNIC is a part of the awarded furniture line from KOMPAN. AGORA is developed according to the latest inclusive design principles for outdoor furnishing without compromising on design qualities. KOMPAN truly believes in making public spaces more attractive and accessible for all. AGORA offers a high level of flexibility when it comes to anchoring, colour, and material options to stimulate architectural creativity and to fit the site-specific requirements for individual customer projects.</p> 	

Figure 7 - Senior Play Equipment

Comments raised about the addition of a wheelchair accessible carousel, similar to one at Cameron Park.



Figure 8 – Example of a wheelchair accessible carousel

Discussions have been held with Play By Design and they have confirmed that a wheelchair accessible carousel can be swapped over with the Wee Hopper See Saw (yellow and blue star) and still meet compliance standards for free zones. Both elements are considered as inclusive elements.

Cost estimate to swap out the Wee Hopper See Saw with the Wheelchair Carousel is \$8,000 ex gst.

There were a large number of comments around the lack of swings in the new playspaces as compared to Livvi's Place. There has been a reduction from six swings (4 x standard and 2 x boat swings) to four swings (2 x standard, 1 x basket swing and 1 x You and Me). This reduction in swings was in response to trying to balance the available budget against the diversity of play elements and the space available. Due to their nature, swings take up a large compliance footprint and a decision was made to increase the diversity of play equipment that promotes strength, coordination, self-confidence (through challenging opportunities) and the development of social skills (such as sharing), rather than swings which are much more limited.

A potential compromise, that has not been fully costed, is to retain the six swings in the fitness area, and move the cross trainer and fitness bikes to the area identified for calisthenics. The existing swings would need to be inspected for compliance and refurbished, and the rubber softfall replaced. This would raise the number of swings in the park from six to 10 and potentially provide children the opportunity to use the swings while parents/carers

are utilising the fitness equipment. It would mean the playspaces are spatially separated, which has both positive and negative aspects associated with it.



Figure 9 - Modification of fitness node to retain the swings

Comments were received about the use of mulch in the less trafficked areas of the playspaces, rather than rubber softfall for the entire area. While some supported this approach, others highlighted concerns that their children get dirty while playing with the mulch. Council has adopted a design philosophy with playspaces that the rubberised softfall is used both to meet compliance standards in fall zones, but also to ensure a very high level of accessibility to the play equipment itself. Outside the fall zones and less trafficked areas mulch, and sometimes sand, is used to reduce costs (rubber softfall is comparatively expensive), reduce heat absorption and re-radiation (rubberised playspaces can be up to four degrees hotter than natural softfall) and reduce the cost impact of vandalism to the softfall itself.

To rubberise the junior and senior softfall areas (total area of approximately 850m²) would increase the softfall component from \$150,455 ex gst to an estimated \$223,000 ex gst. An increase of \$72,545 ex gst.

Response to Shade

Good shade for the new playspace also featured highly in the results. In an effort to reduce costs and provide play equipment, a decision was made to utilise and refurbish the existing shade structure for the senior area. In effect the shade for the senior playspace will be similar as shown below in **Figure 10**.



Figure 10 - Shade structure for senior area.

In addition to the artificial shade there are two deciduous trees that will provide both shade in summer and solar access to the playspace in autumn and winter, as the sun moves northwards.

The junior playspace is well shaded by both deciduous and evergreen trees, as shown below in **Figures 11 and 12**.



Figure 11 - Shade in junior playspace - 10.30am



Figure 12 - Shade in junior playspace - 12.50pm

Response to Other facilities – Barbecues and Seating

Comments were received with regards to ensuring that there other facilities, including adequate seating, BBQs and access to water, at the new playspace. Part of the process of determining the location of the new playspace was to assess what other facilities already existed that council could draw on rather than having to install new assets. In the new

location, there are already two barbecues, a drinking fountain and bottle fill point, a bin, a bench seat and four picnic settings, deck seating at the café and pedestrian lighting. As part of the new playspace, a further four picnic settings and two bench seats with armrest for disability accessibility, is proposed. As the old settings reach the end of the useful life expectancy they will be phased out and replaced with matching settings.

Response to toilets

Comments were received about the lack of suitable amenities within the park. The existing amenities are outdated, probably constructed in the 1970s, and even though past attempts have been made to improve them, are not compliant to current standards. However, the renewal of the amenities is not currently within the forward budget and a conservative estimate would be \$380,000 - \$400,000 excluding gst.

Other comments:

Other comments received included:

- The recognition of Aboriginal culture. This could potentially be incorporated into a child barrier, using the design principles shown in figures 3 and 4.
- Inclusion of water play into the design. This is not considered feasible in this location.
- Inclusion of a water park. This is not considered feasible due to budget constraints, recurrent operating costs and space.
- Closure of the internal roads of Victoria Park. Not considered feasible to close due to access requirements to Victoria Park ovals, Orchid House, and the Western Plains Cultural Centre. Speed modifying devices have been installed in the area and there is the potential opportunity to add additional devices to further moderate speed through the area.
- Vending machines. Not considered feasible due to vandalism potential and access to the café.
- The inclusion of scooter or a bike track. Not feasible due to space constraints and the close proximity of the skate park.
- Landscaping – comments received were for no natural elements so that parents/carers can see the entire space and supervise children, while others identified the need for plants to provide a degree of screening for children to play in a less direct line of sight supervision. A degree of landscaping is proposed to help soften the space and make it less artificial.

SUMMARY

Through the community consultation phase it has been identified that there are a number of additional elements that the public would like to see included within the Victoria Park playspace. To include these elements will escalate the cost of the playground by the following amounts:

- Fencing:
 - Pool style fencing \$25,170 ex gst
 - Perforated fence with images \$50,000 ex gst
 - Metal cutout \$37,500 ex gst
- Swap out We Hopper to Carousel \$ 8,000 ex gst
- Path replacement \$34,500 ex gst
- Retain Livvi's swings \$15,000 ex gst
- Remove mulch / replace with rubber \$72,545 ex gst

If it is decided that all options identified above are to proceed the additional costs will range from \$152,215 - \$172,045 ex gst.

The budget for the Southlakes playspace is \$175,000.

It is proposed to fund any funding shortfall for the Victoria Park Playspace internally of the Recreation and Open Space budget through the transfer of funds from the Southlakes Playground project (acquisition).

Appendices:

- 1 [↓](#) Victoria Park - Junior Play Presentation 2021
- 2 [↓](#) Victoria Park - Senior Play Presentation 2021
- 3 [↓](#) Victoria Park - Fitness Nodes Presentation 2021
- 4 [↓](#) Victoria Park - Survey Results Report



Creating happier and healthier
Australian communities for over
35 years.

Victoria Park - Junior

DUBBO CITY COUNCIL

DATE: 29/04/2021
KOM1257

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Creating happier and healthier communities for you, Dubbo! JUNIOR_PLAY SOLUTION



Victoria Park - Junior_DUBBO CITY COUNCIL



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PLAY VALUE



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1
COR863002-0403
Explorer Dome, Green
 Age: 5+ Years

Amazing meandering nets, ropes and wobbly play items make play unstoppable for the older children. The spacious top net is a desired meeting point for groups of children. There are many ways to climb and reach the multiple play levels via the nets, wacky tubes, rope ladders, play shells and coconut ropes. This rich variety of climbing, crawling and balancing make children return to refine and supersede previous attempts.



4
PAR4170-0005
Agora Steel Picnic Bench Table Set, Yellow
 Age: N/A Years

AGORA PICNIC is a part of the awarded furniture line from KOMPAN. AGORA is developed according to the latest inclusive design principles for outdoor furnishing without compromising on design qualities. KOMPAN truly believes in making public spaces more attractive and accessible for all. AGORA offers a high level of flexibility when it comes to anchoring, colour, and material options to stimulate architectural creativity and to fit the site-specific requirements for individual customer projects.



7
PCEP-CUSTOM-510136
Product Name
 Age: 2+ Years

The play is not only thrilling and challenging but will support children's development in all areas. Sliding supports physical skills such as balance and spatial awareness. Sliding on the double slide makes for fun, social play. Climbing the membrane climber supports strength and cross-coordination, important skills for physical as well as intellectual development.



2
PCM158-1001
We Hopper Seesaw, Mini, Red
 Age: 6+ Years

The handholds allow for different grip heights so that a span of ages are able to get a firm grip. When rotating, the children stimulate their sense of balance, which is fundamental for all other motor skills and involves the ability to for instance sit still on a chair. The coordination of movements for the individual child, and not least the coordination of movements together with a friend, takes concentration and body mastery. This stimulates social skills, and it builds confidence in movement, supporting self-efficacy.



5
ELE400158-03517E
Junior Spica, Red
 Age: 2+ Years

The Junior Spica adds an exciting activity to the preschool playground by offering a rotation, either standing or seated. Standing platform and centre pole are adapted to preschool physical proportions and needs in order to secure a safer grip for both feet and hands. The benefit is an efficient training of the vestibular system of the user.



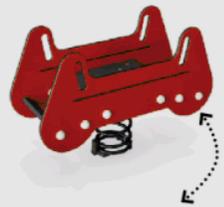

3
KSW902-CUSTOM-20117929
A/fr, Bay(1), Std(1). You&Me(1), Ingrd.
 Age: 4+ Years

The swinging movement, apart from being great fun, trains toddlers' vestibular system, their sense of balance and space. The seated position trains the core muscles. The toddler seat has big holes for the legs to support easy access and egress for the child and the adult alike.

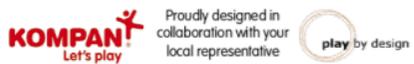


KPL121-0602
Twp Seater Springer, Red
 Age: 2+ Years

The Double Springer is a two seater, offering a nice, bouncy ride with a friend while training the sense of balance and space. The idea that something responds to your movement is highly appealing to young children. It trains their understanding of cause and effect. This springer offers seating for two children and stimulates the social interaction.




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COMPLIANT LAYOUT



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Play the **KOMPAN** way[®]

WOW, Stay, Develop – three elements that we aim to make inherent in every KOMPAN solution and abundantly obvious on the faces of each new generation that experience them. **Play is an open door to the future.**

WOW FACTOR

The eyes open wide to capture the full scene, the mouth forms an “O” of surprise and amazement and the body tenses as it prepares for an adventure. This is the WOW factor, the first look at a playground when a KOMPAN design is different to all others. It satisfies the child’s instinctive desire for uniqueness, variety and excitement. The constant demand for something new and exciting is satisfied (for now) by triggering that initial WOW.

STAY FACTOR

“Can we please stay just a bit longer!?” is the question we most love to hear in the response to the suggestion to head home from a KOMPAN play space. This is the Stay factor. Each time a piece of equipment or play feature is approached, it should be a novel encounter open to fresh interpretation. Equipment like the ELEMENTS Edge 360 – from every angle, it promises a different challenge. Crawl inside into a twisty series of mini caves. Go left, go right, go up and down, and then emerge outside to conquer a rock face, with every movement developing dexterity and decision-making. The Stay Factor reflects the most important feature in any sports or play facility, the people in it.

DEVELOP FACTOR

Play is all about fun, right? Not entirely. Behind the jumping, climbing, sliding, spinning and rocking, development of all kinds is paramount – personal, cooperative and competitive. Achieving the Develop Factor is the main goal of the specialists working in our KOMPAN Play Institute. These experts create ways of developing motor skills, coordination and balance. Intellectual development is equally vital and includes cognitive development, communication, language expansion and understanding of how to turn an idea into a successful outcome.





MUCH MORE THAN JUST PLAY...

At KOMPAN Play Institute, we have studied child development and children's outdoor play for five decades

Play is vital for developing fundamental life skills, be it for a tiger cub or a child. So KOMPAN playgrounds are carefully designed to motivate children to play – to play relentlessly again and again while developing important life skills and even friendships. Children need stimulation for their physical, cognitive, creative and social-emotional development. This is why the WOW, Stay, Develop philosophy is in our DNA and a part of all our playgrounds. KOMPAN Play Institute is our driver in this – conducting research, creating user workshops, developing and testing with users, and making sure that innovative projects represent the KOMPAN play philosophy.

The KOMPAN Play Institute have six key principals:

1. Recording children's outdoor play
2. Scientific and focused research
3. Following and sharing knowledge
4. Asking children what they want
5. Testing new play ideas
6. Prototypes in the natural habitat

Play Benefit Scheme | Play Value Legend

 <p>BALANCE To balance is to stay upright when walking or standing on a surface that makes this challenging (e.g. a wobbly, inclined, or narrow surface).</p>	 <p>HANG IN ARMS To hang in arms is the act of carrying the body with the hands or arms, possibly to traverse to another platform or play item.</p>	 <p>SENSE To sense is the act of taking in information with the sensory system: seeing, feeling, hearing or sensing with the body.</p>
 <p>BOUNCE To bounce is the act of bouncing on a responsive, flexible, elastic or tensile surface.</p>	 <p>JUMP To jump is the act of jumping up or down on a hard surface.</p>	 <p>SLIDE To slide is the act of moving fast downwards seated on a slide.</p>
 <p>CLIMB To climb is the act of moving upwards, cross-coordinating arms and legs, on a vertical or inclined surface or net.</p>	 <p>PULL To pull is the act of pulling an item towards you or you towards an item with one or both hands, or possibly using the entire body.</p>	 <p>SOCIALIZE To socialize is the act of meeting, communicating or cooperating in an activity that stimulates and facilitates social interaction.</p>
 <p>CONSTRUCT To construct is the act of creating new patterns, shifting items or materials to new positions or constructing with materials that can be transformed or manipulated.</p>	 <p>PUSH To push is the act of pushing an item away from you with one or both hands, possibly with the entire body.</p>	 <p>SPIN To spin involves a fast, repeated horizontal or vertical turn of the body on a piece of equipment that facilitates the movement.</p>
 <p>CRAWL To crawl is the movement of moving forwards or backwards, cross-coordinating arms and legs, on a horizontal or slightly inclined surface.</p>	 <p>ROCK To rock is the action of rocking back and forth, or sideways, on e.g. a piece of spring equipment.</p>	 <p>SWAY To sway is the movement of swaying back and forth, or around, lying, seated or possibly standing, in a pendulant or circular movement, e.g. on a hammock or on a rope.</p>
 <p>DRAMATIC PLAY Dramatic play is motivated through play items that stage a frame, place or environment for acting out make believe or role play scenarios.</p>	 <p>ROTATE To rotate involves a vertical or horizontal slower paced turn of the body, facilitated by a piece of equipment.</p>	 <p>SWING To swing is the movement of swinging back and forth, or in circular movement, seated, standing or lying, in an un hindered arc.</p>
 <p>GLIDE To glide is the act of moving from one point to another without shifting the feet, in a horizontal or vertical movement, in a seated, lying or standing position, letting gravity do the work.</p>	 <p>RULES PLAY Rules play is motivated through play items that suggest games-with-rules, cooperation and team work, e.g. tic-tac-toe, timers or ball games.</p>	 <p>WONDER To wonder is motivated through play items that make children need and use their logical, abstract or creative thinking skills, as well as their memory.</p>

Play Benefit Scheme

Age Appropriate Play: Every Age is Different



Child development incorporated into products

-  Joy of movement: motor skills, muscle, cardio and bone density.
-  Joy of learning: curiosity, understanding of causal relationships and knowledge of the world.
-  Joy of being together: teamwork, tolerance and sense of belonging.
-  Joy of creation: co-creation and experimenting with materials.



Let's play

Universal Design

Inclusive play is at the very core of everything we aim for as a company

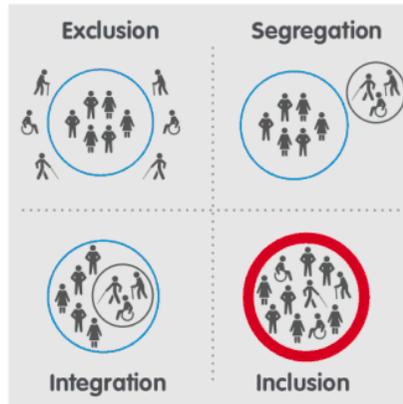
Play is the most captivating thing in a child's life – it represents an open door to self-expression and development. At KOMPAN, we encourage all children to step through that door and enjoy the physical, social-emotional and learning benefits of playgrounds.

Inclusive play is at the very core of everything we strive for as a company. The result is universal designs that embrace the needs of all. In universal playgrounds, all children can play together – with peers, with parents or individually. There is no need for segregated areas which can have the opposite effect of inclusivity.

So when designers turn an original idea into a concept, there is one aim they strive for – that everyone takes something positive out of a visit to a KOMPAN playground. It is a philosophy that extends beyond the playground to also encompass our fitness designs. Physical activity, just like play, is for everyone.

Of course, we are all different in what we are prepared to do or able to achieve. Inclusive playgrounds and fitness areas cater for this fact and offer playful ways to reach and surpass those limits and perhaps reset the bar in order to advance and grow. On a KOMPAN site, everyone can grow because everyone is included.

DIAGRAM: Accessible, inclusive and universal playground design >



6

Universal PLAYGROUND Design Points

1. Accessible, inclusive routing and infrastructure
2. Access to relevant ground level activities
3. Access to relevant elevated level activities
4. Support thrilling and challenging play
5. Support social interaction
6. Variation in play activities

6

Universal PLAY EQUIPMENT Design Points

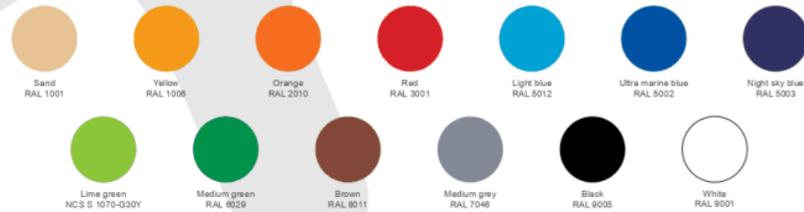
1. Ground level usability
2. Responsive or thrilling
3. Play from all sides: 360 degree decision
4. Two-sided play activities on play panels
5. Transparency in design
6. Multi-functional whenever possible

Quality Materials

KOMPAN is able to provide flexibility in design, creating a point of difference.

Eco Core | HDPE

We offer a range of thirteen different panel colours. The assortment is a wide span of colours ranging from elegant and expressive black or natural and toned-down colours to attractive and eye-catching signal colours.



Standard Membranes



Steel Colours

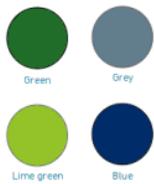
Make a statement with play or fitness structures by adding special colours to the steel. 14 unique colours are offered in the standard range.



EPDM



Playshell



Ropes

For Corocord rope play equipment, we offer eight different rope colours to choose between. Ranging from elegant and expressive black or a natural, neutral sand colour to a selection of bright, eye-catching signal colours.



For exact colours of ropes and membranes, please refer to physical KOMPAN colour samples.



Let's customise!
From standard catalogue items to custom finishes to meet any client brief.



Warranty

We have industry leading warranties.



LIFETIME* warranty

- Hot-dip galvanized parts
- Stainless steel parts
- EcoCoat™ and other high-density polyethylene (HDPE) parts



15-year warranty

- Rot-resistant parts
- High-pressure laminate (HPL) parts
- Aluminium parts



10-year warranty

- Fastest surface on galvanized or aluminium metal parts
- Five galvanized parts with painted top layer
- Electrocoat-treated metal parts
- Solid plastic parts
- Transparent polycarbonate (PC) parts
- Mixed plastic composite (MPC) parts
- Stainless steel, zinc and other metal types
- Stainless steel wires
- Nylon plastic parts
- Rope & net structures



5-year warranty

- Resin-coated plywood parts
- Bridge & ball bearing assemblies
- Electric panel on frame-panel PC panels
- Glassed parts
- Flamingo safety marking vinyl top layer
- Entry connection bolts



2-year warranty

- Metallic plastic & metal parts
- Rubber assemblies
- Screens and electronic components
- Flamingo safety marking acrylic top layer
- Flamingo safety marking base layer
- Fasteners & wall anchors



* KIDPFM's LIFETIME warranty is in effect for the lifetime of the product with the proviso that installed parts last out of use. In addition, KIDPFM's general terms and delivery conditions apply and supersede this warranty.

WARRANTY COVERAGE

This warranty applies to KIDPFM's products and spare parts for the free periods specified for each product type above and with the limitations described in this document. The warranty period applies from the date of purchase by the final customer. This warranty covers only defects in materials, KIDPFM's liability under this warranty is limited to repair or replacement of defective products, without charge, at KIDPFM's discretion. Defective electronic components will be delivered and charged for at KIDPFM's discretion.

PROPER INSTALLATION AND MAINTENANCE

The warranty only applies if KIDPFM's products have been installed according to the instructions provided by KIDPFM and maintained correctly according to the KIDPFM Maintenance Manual. All warranty claims must be accompanied by full documentation of the proper installation and maintenance. The warranty for the KIDPFM electrical components is dependent on those products being installed by an IECM trained and approved installer.

WARRANTY EXCLUSIONS

This warranty does not cover any damage caused by accident, improper care, negligence, normal wear and tear, surface corrosion on metal parts, discoloured surfaces and other cosmetic issues or failures due to misuse or vandalism. Natural changes in wood over time are considered cosmetic issues and are not covered.

NEAR WATER INSTALLATIONS

Products installed in direct contact with chlorinated water or saltwater (Pools/parks), or products installed within 200 metres from the shore, are not covered by the KIDPFM warranty for any defects caused by corrosion. Specifically designed products (installed via department for recreational products), provided they have been approved by corrosion class C4 prior to delivery, installed within 200 metres from the shore (and not in direct contact with saltwater or chlorinated water) shall be free of corrosion warranty period for each product type and not in the general warranty, but covered only against structural failure caused by corrosion (excluding welding parts) and under no circumstances for any period longer than 10 years.

THIRD-PARTY SUPPLIED PRODUCTS & SERVICES

KIDPFM products and KIDPFM-installed products and installation services performed by certified third party suppliers. This general KIDPFM warranty does not apply to such non-KIDPFM-installed products and installation services, which may carry their own warranties. KIDPFM will pass on information on such warranties where possible.

FIXTURES AND FINISHES

External fixtures and finishes arranged by KIDPFM approved installers. Finishes are not in the direct warranty unless by the installer and must be legal at all times.





Creating happier and healthier
Australian communities for over
35 years.

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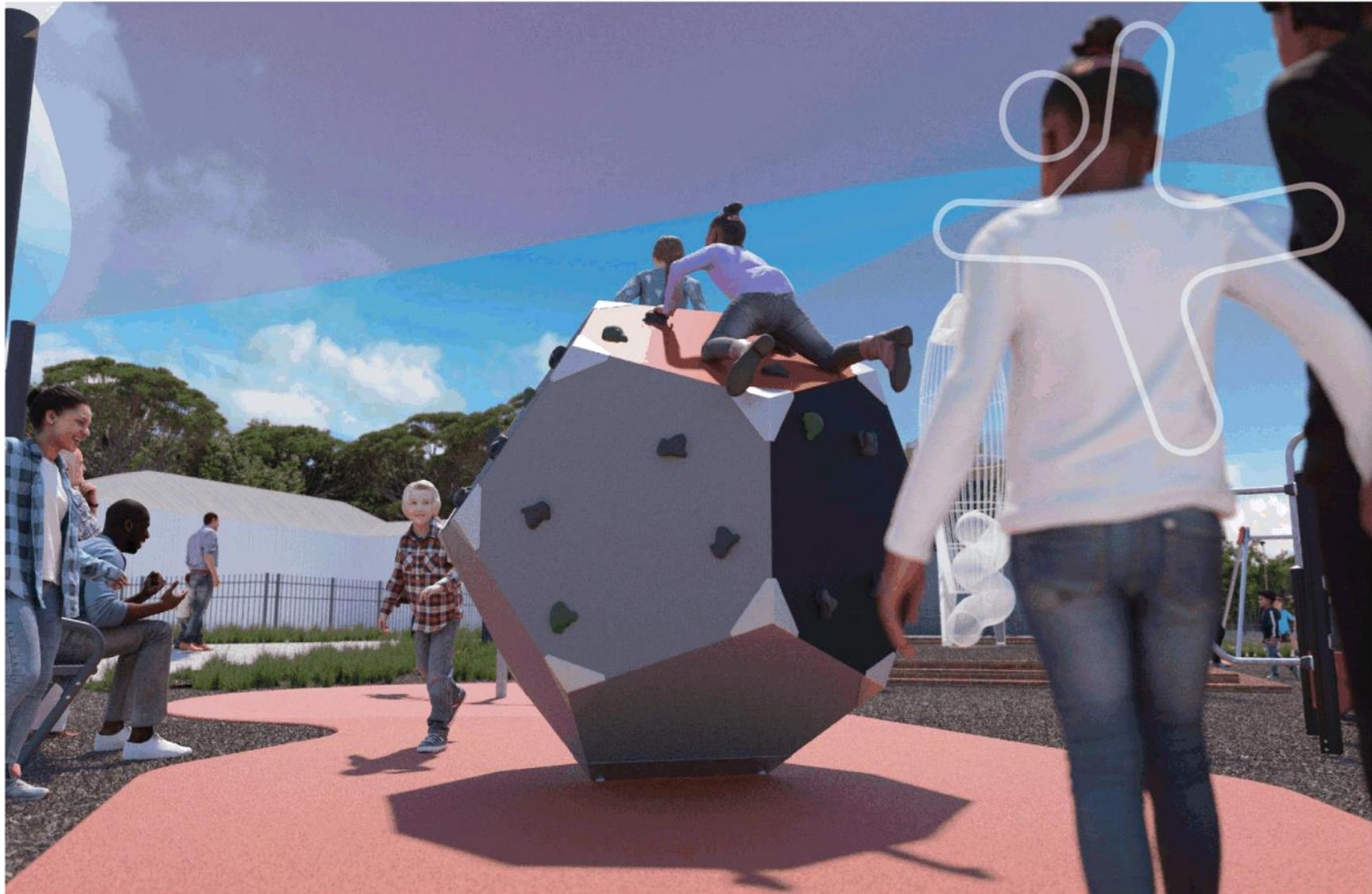


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PLAY VALUE



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1
GXY916032-3717
Supernova, Mars
 Age: Years
 Use your strength and hold your balance! This seems to be the best way to describe the kind of play that takes place on the Supernova. A single child can engage in exploring its possibilities, but together with a whole group of children, this play item expresses its real potential. The large, slanting ring is set in motion by the children. Turning, spinning, balancing or just enjoying the ride are among the countless play options of the Supernova.



360°

4
BLX-CUSTOM-480266
Variant> Bloqx 1, Red and Grey
 Age: 6+ Years
 The possibility of climbing, crawling and balancing at your own speed makes the BLOQX™ a safe stage for children at different climbing levels. Due to the versatility, they will enjoy BLOQX™ and return for more.



360°

7
PCES-CUSTOM-520253
Variant>
 Age: 2+ Years
 The play is not only thrilling and challenging but will support children's development in all areas. Sliding supports physical skills such as balance and spatial awareness. Sliding on the double slide makes for fun, social play. Climbing the membrane climber supports strength and cross-coordination, important skills for physical as well as intellectual development.



360°

2
PCM159-1001
We Hopper Seesaw
 Age: 6+ Years
 The handholds allow for different grip heights so that a span of ages are able to get a firm grip. When rotating, the children stimulate their sense of balance, which is fundamental for all other motor skills and involves the ability to for instance sit still on a chair. The coordination of movements for the individual child, and not least the coordination of movements together with a friend, takes concentration and body mastery. This stimulates social skills, and it builds confidence in movement, supporting self-efficacy.



360°

5
PAR4054-0603
Agora Bench & Backrest, Grey
 Age: N/A Years
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360°



3
JUM10201-0301
Jumper Round Dia. 112cm, w/ Grey Tiles
 Age: 4+ Years
 Bouncing on the Jumper Round is one of the most popular activities of the playground. The children will be highly attracted to the immediate response of the Jumper to their movements and jump repeatedly. The small measure of the Jumper makes it perfect as playground "glue", connecting activities when put together in paths.



360°

6
PAR4170-0003
Agora Steel Picnic Bench Table Set, Grey
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360°



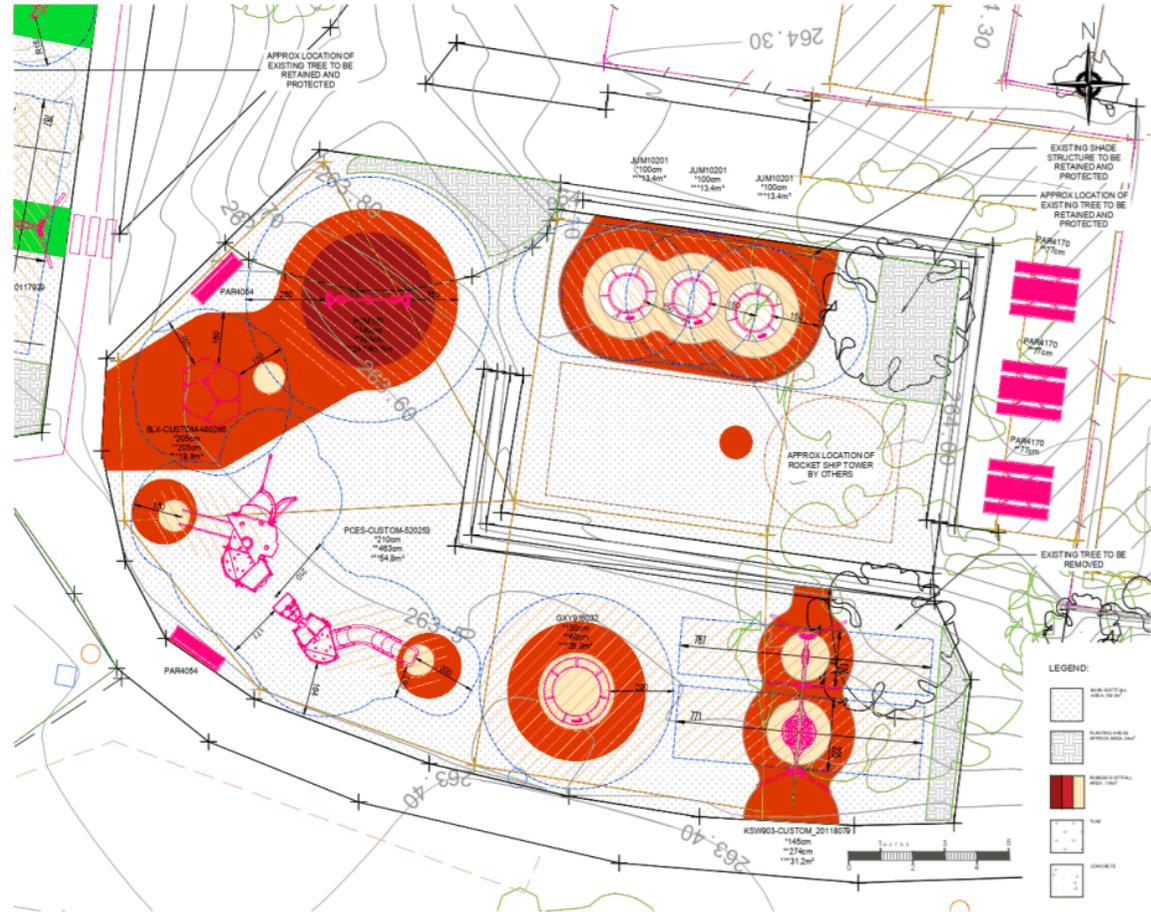
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COMPLIANT LAYOUT



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<p>CONSTRUCT To construct is the act of creating new patterns, shifting items or materials to new positions or constructing with materials that can be transformed or manipulated.</p> 	<p>PUSH To push is the act of pushing an item away from you with one or both hands, possibly with the entire body.</p> 	<p>SPIN To spin involves a fast, repeated horizontal or vertical turn of the body on a piece of equipment that facilitates the movement.</p> 
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<p>DRAMATIC PLAY Dramatic play is motivated through play items that stage a frame, place or environment for acting out make believe or role play scenarios.</p> 	<p>ROTATE To rotate involves a vertical or horizontal slower paced turn of the body, facilitated by a piece of equipment.</p> 	<p>SWING To swing is the movement of swinging back and forth, or in circular movement, seated, standing or lying, in an unhindered arc.</p> 
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Child development incorporated into products

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Let's play

Universal Design

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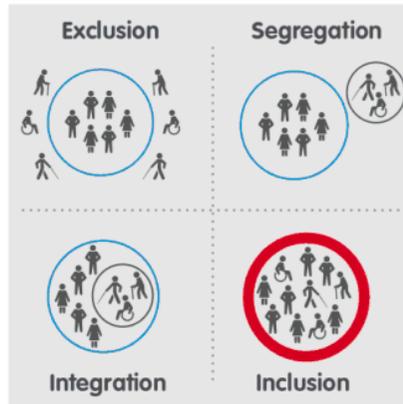
Play is the most captivating thing in a child's life – it represents an open door to self-expression and development. At KOMPAN, we encourage all children to step through that door and enjoy the physical, social-emotional and learning benefits of playgrounds.

Inclusive play is at the very core of everything we strive for as a company. The result is universal designs that embrace the needs of all. In universal playgrounds, all children can play together – with peers, with parents or individually. There is no need for segregated areas which can have the opposite effect of inclusivity.

So when designers turn an original idea into a concept, there is one aim they strive for – that everyone takes something positive out of a visit to a KOMPAN playground. It is a philosophy that extends beyond the playground to also encompass our fitness designs. Physical activity, just like play, is for everyone.

Of course, we are all different in what we are prepared to do or able to achieve. Inclusive playgrounds and fitness areas cater for this fact and offer playful ways to reach and surpass those limits and perhaps reset the bar in order to advance and grow. On a KOMPAN site, everyone can grow because everyone is included.

DIAGRAM: Accessible, inclusive and universal playground design >



6

Universal PLAYGROUND Design Points

1. Accessible, inclusive routing and infrastructure
2. Access to relevant ground level activities
3. Access to relevant elevated level activities
4. Support thrilling and challenging play
5. Support social interaction
6. Variation in play activities

6

Universal PLAY EQUIPMENT Design Points

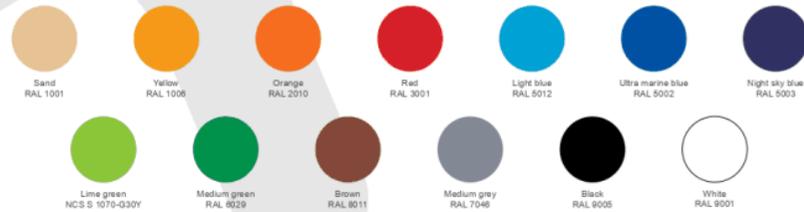
1. Ground level usability
2. Responsive or thrilling
3. Play from all sides: 360 degree decision
4. Two-sided play activities on play panels
5. Transparency in design
6. Multi-functional whenever possible

Quality Materials

KOMPAN is able to provide flexibility in design, creating a point of difference.

Eco Core | HDPE

We offer a range of thirteen different panel colours. The assortment is a wide span of colours ranging from elegant and expressive black or natural and toned-down colours to attractive and eye-catching signal colours.



Standard Membranes



Steel Colours

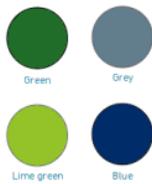
Make a statement with play or fitness structures by adding special colours to the steel. 14 unique colours are offered in the standard range.



EPDM



Playshell



Ropes

For Corocord rope play equipment, we offer eight different rope colours to choose between. Ranging from elegant and expressive black or a natural, neutral sand colour to a selection of bright, eye-catching signal colours.



For exact colours of ropes and membranes, please refer to physical KOMPAN colour samples.



Let's customise!
From standard catalogue items to custom finishes to meet any client brief.



Warranty

We have industry leading warranties.



LIFETIME* warranty

- Hot-dip galvanized parts
- Stainless steel parts
- EcoCoat™ and other high-density polyethylene (HDPE) parts



15-year warranty

- Rot-resistant parts
- High-pressure laminate (HPL) parts
- Aluminium parts



10-year warranty

- Fastest surface on galvanized or aluminium metal parts
- Five galvanized parts with painted top layer
- Electrocoat-treated metal parts
- Solid plastic parts
- Transparent polycarbonate (PC) parts
- Mixed plastic composite (MPC) parts
- Stainless steel, zinc and other metal types
- Stainless steel wires
- Nylon plastic parts
- Rope & web structures



5-year warranty

- Resin-coated plywood parts
- Synthetic ball bearing assemblies
- Extruded plastic or frame-poured PVC panels
- Laminate parts
- Flamingo safety marking vinyl top layer
- Entry connection bolts



2-year warranty

- Metallic plastic & metal parts
- Rubber assemblies
- Screens and electronic components
- Flamingo safety marking acrylic top layer
- Flamingo safety marking base layer
- Fasteners & wall anchors



* KIDPFM's LIFETIME warranty is in effect for the lifetime of the product with the proviso that installed parts last out of use. In addition, KIDPFM's general terms and delivery conditions apply and supersede this warranty.

WARRANTY COVERAGE

This warranty applies to KIDPFM's products and spare parts for the free periods specified for each product type above and with the limitations described in this coverage. The warranty period applies from the date of purchase by the end customer. This warranty covers only defects in materials, KIDPFM's liability under this warranty is limited to repair or replacement of defective products, without charge, at KIDPFM's discretion. Defective electronic components will be delivered and charged for at KIDPFM's discretion.

PROPER INSTALLATION AND MAINTENANCE

The warranty only applies if KIDPFM's products have been installed according to the instructions provided by KIDPFM and maintained correctly according to the KIDPFM Maintenance Manual. All warranty claims must be accompanied by full documentation of the proper installation and maintenance. The warranty for the KIDPFM electrical components is dependent on those products being installed by an IECM trained and approved installer.

WARRANTY EXCLUSIONS

This warranty does not cover any damage caused by accident, improper care, negligence, normal wear and tear, surface corrosion on metal parts, discoloured surfaces and other cosmetic issues or failures due to misuse or vandalism. Natural changes in wood over time are considered cosmetic issues and are not covered.

NEAR WATER INSTALLATIONS

Products installed in direct contact with chlorinated water or saltwater (Pools/parks), or products installed within 200 metres from the shore, are not covered by the KIDPFM warranty for any defects caused by corrosion. Specifically designed products (installed via department for consistent products), provided they have been approved by corrosion class C4 prior to delivery, installed within 200 metres from the shore (and not in direct contact with saltwater or chlorinated water) shall be free of corrosion under normal use. Defective products (type not suit to the general warranty, but covered only against structural failure) caused by corrosion (including swimming pools) are not under any circumstances for any period longer than 10 years.

THIRD-PARTY SUPPLIED PRODUCTS & SERVICES

KIDPFM products and KIDPFM-installed products and installation services performed by certified third party suppliers. This general KIDPFM warranty does not apply to such non-KIDPFM-installed products and installation services, which may carry their own warranties. KIDPFM will pass on information on such warranties where possible.

FIXTURES AND FINISHES

External fixtures and finishes arranged by KIDPFM suppliers/contractors. Finishes are not in the direct control of KIDPFM and must be legal at all times.





Creating happier and healthier
Australian communities for over
35 years.

Victoria Park Fitness Nodes DUBBO REGIONAL COUNCIL

DATE: 23/06/2021
KOM1424

Farrell Brockebank, Bus. Dev. / Play Consultant
farrell@playbydesign.com.au
02 9436 4400



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Creating happier and healthier communities for you, Dubbo!



Victoria Park_DUBBO REGIONAL COUNCIL



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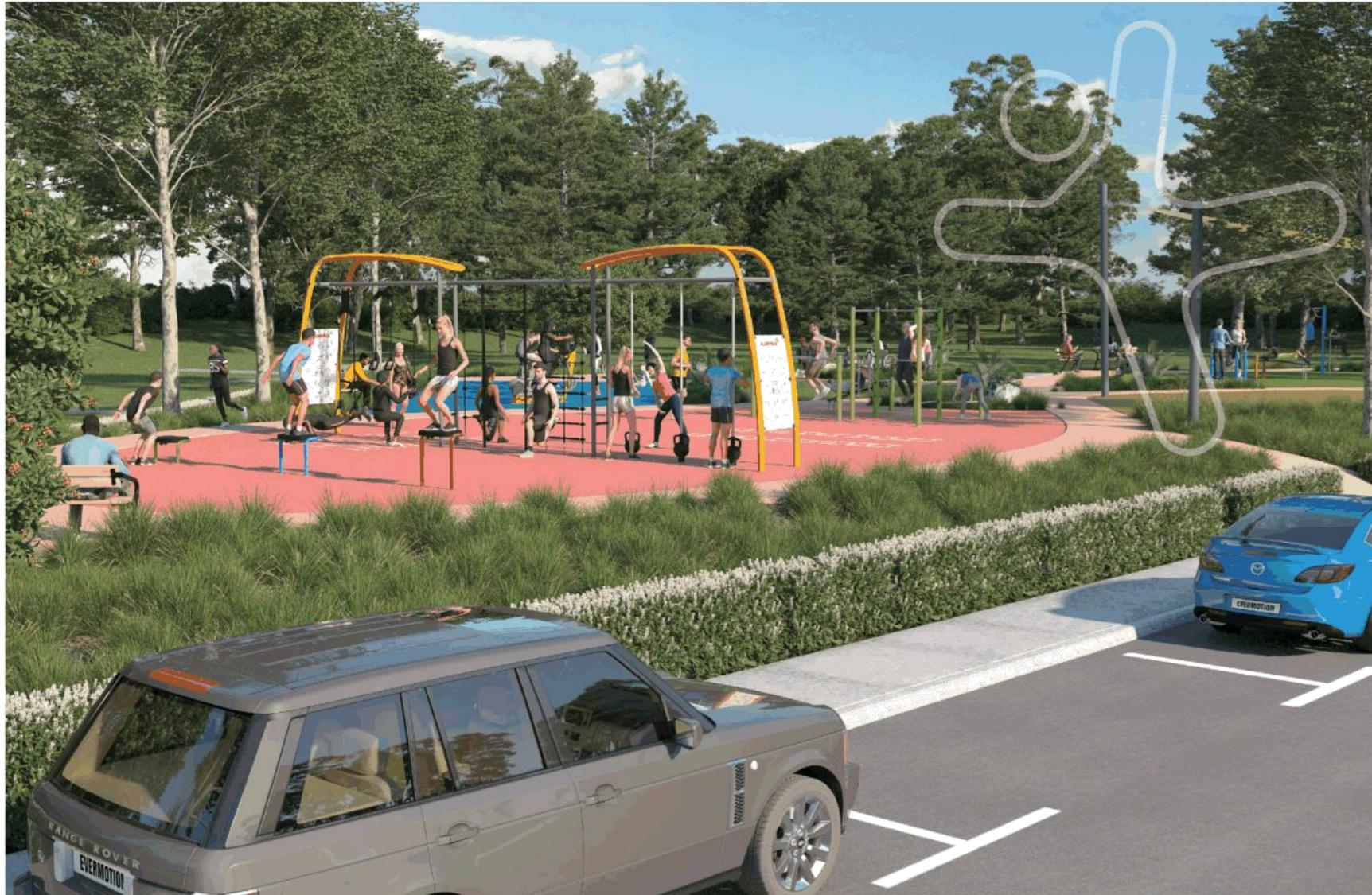


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KOMPAN!
Let's play

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play by design



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PLAY VALUE



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1
FAZ52100-CUSTOM-20122359
Variant> Cross Trainer, Yellow
 Age: 13+ Years

The popular cross-trainer known from indoor fitness is now available for outdoor training. With the best ergonomics on the market, KOMPAN's Cross Trainer gives an intense workout and adds an extra intensity layer with a special sprint mode (glute mode) that allows a high-calorie workout that strengthens the gluteus and lower limbs while focusing on the core stabilizer muscles. The KOMPAN Cross Trainer provides a safe, non-impacting workout without putting unnecessary stress on the joints. The KOMPAN cardio family is designed to give users of all ages, physiques and fitness levels a cardiovascular training that keeps their heart rate above the needed 65% of their maximum heart rate.



4
FAZ50200-0801
Sports Bike, Orange
 Age: 13+ Years

The handlebar must include two bottle holders, dimension Ø80mm. The handlebar must include area for placement of mobile phones and tablets. The bike must have an adjustable resistance, which can vary from 15 Watt to 950 Watt to allow all users to workout at their own fitness level. The resistance should adjust on speed as an automatic system and it should be possible to manually adjust the resistance via a personal smart device, which is connected via Bluetooth LE to the arm bike.



7
FAZ30200-CUSTOM-2012036
Variant> Step 40cm, Lime
 Age: 13+ Years

The product must be a step with a 40 cm height accommodating safe step up training and plyometric jumps and us such must have rounded corners.



2
FSW20300-0901
Bench, Orange
 Age: 13+ Years

The product must be a bench suitable for exercises that train the abdominal muscles, and additionally for jumping exercises and exercises like dips. To facilitate fixation of the feet when performing sit-ups, the bench must feature a horizontal bar 84 mm above the surface of the bench at the head of the structure. In order to facilitate fixation of the upper body when performing leg raises the surface must feature 2 grip holes at each side at the head of the structure.



5
FAZ50200-CUSTOM-20122031
Variant> Sports Bike, Lime
 Age: 13+ Years

The handlebar must include two bottle holders, dimension Ø80mm. The handlebar must include area for placement of mobile phones and tablets. The bike must have an adjustable resistance, which can vary from 15 Watt to 950 Watt to allow all users to workout at their own fitness level. The resistance should adjust on speed as an automatic system and it should be possible to manually adjust the resistance via a personal smart device, which is connected via Bluetooth LE to the arm bike.



8
FAZ30300-CUSTOM-20122037
Variant> Step 60cm, Light Blue
 Age: 13+ Years

To ensure integrity and durability and to be optimally suited for severe use, the weather elements and unwanted abuse in the outdoors.



3
FAZ20100-CUSTOM-20122029
Variant> Magnetic Bells, Suspension Trainer, Multi Net Link, Yellow
 Age: 13+ Years

Suspension trainers: Must offer three suspension trainers with three different heights to fit all people and accommodate a broad range of exercises. Respectively the handles must hang 39, 89 and 129 cm above the surface. Rope climbing structure. Must offer support for varying the difficulty levels of own bodyweight exercises. A minimum of 10 synthetic paddings must be placed on strategic places for comfortable grip. Must feature a pull up bar with clear workout space underneath and standing pole to accommodate street workout exercises. Free weight training equipment: Must feature three different weights of respectively 6, 9 and 12 kg to be accessible to all levels of fitness. To ensure safety, the weights must be fixed, but able to move and rotate freely up and down vertical tubes, featuring a self-breaking mechanism that prevents the weights from dropping to the surface.



6
FAZ50200-CUSTOM-20122032
Variant> Sports Bike, Light Blue
 Age: 13+ Years

The handlebar must include two bottle holders, dimension Ø80mm. The handlebar must include area for placement of mobile phones and tablets. The bike must have an adjustable resistance, which can vary from 15 Watt to 950 Watt to allow all users to workout at their own fitness level. The resistance should adjust on speed as an automatic system and it should be possible to manually adjust the resistance via a personal smart device, which is connected via Bluetooth LE to the arm bike.



9
FAZ304-CUSTOM-20122038
Variant> Step 80cm, Red
 Age: 13+ Years

To ensure integrity and durability and to be optimally suited for severe use, the weather elements and unwanted abuse in the outdoors.



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10

FSW10401-CUSTOM-20122035
Variant> Combi 4, Combi, Lime

Age: 13+ Years

The product combination must accommodate parkour and a complete range of street workout exercises and as such must link together a minimum of two push up bars, a minimum of 3 pull up bars, a horizontal ladder, a vertical ladder and a rope climbing structure. The three pull up bars must, together with the vertical ladder, form a square workout station within the product combination for space efficiency and increased training potential.



11

FSW22700-CUSTOM-20122034
Variant> Balance Station, Light Blue

Age: 13+ Years

The Balance station trains ankle strength and stability with the four items in the station having different difficulty levels that allow for progression and a challenge for every user type. At the same time, the placement of the four stations around the ring promotes moderate social interaction. The wobble boards train ankle control and flexibility and is present in two difficulty levels.



12

FSW238-CUSTOM-20122033
Variant> Leg Lift and Pull Up Bars

Age: 13+ Years

This product provides an enormous amount of exercises on the square meter by combining the leg lift station and pull up bar. The Leg Lift Station is an excellent piece of equipment for ab workouts. It allows users to exercise their abdominal muscles by performing leg lifts while holding themselves up in the chair. Exercising in this manner targets all of the abdominal muscles.



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Or download the KOMPAN Cardio app and connect



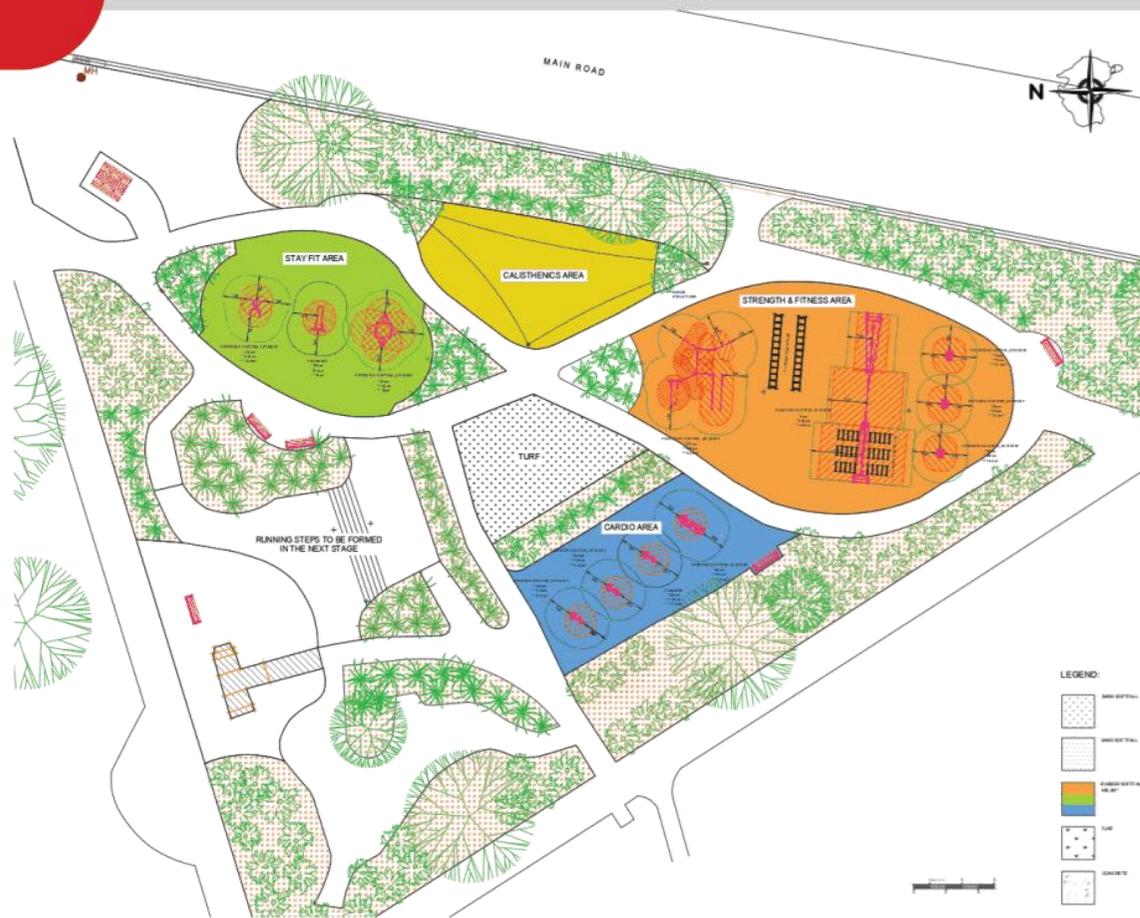
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COMPLIANT LAYOUT



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We're proud of our *Australian* projects



CIRCUIT BEACH FITNESS, BROOME | WA
Client | Council
Cross Training



WHITEMANS EDGE | WA
Client | Developer & Landscape Architect
Outdoor Fitness and Cross Training



VALERE BLOOMDALE, DIGGER'S REST | VIC
Client | Council
Outdoor Fitness



KANGAROO FLAT | VIC
Client | Council
Outdoor traditional fitness



CORCORAN PARK | QLD
Client | Council
Outdoor, obstacle solution



FARNSWORTH DRIVE FITNESS PARK | SA
Client | Council
Street Workout and Cross Training



BROMPTON PARK, CRANBOURNE | VIC
Client | Landscape Architect
Outdoor, custom fitness solution



CAPESTONE ESTATE | QLD
Client | Developer
Outdoor traditional fitness node



ALMA PARK FITNESS, ST KILDA | VIC
Client | Council
Outdoor fitness solution

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SPORTS & FITNESS INSTITUTE

The KOMPAN Fitness Institute is a global network of sports and fitness experts and professionals who share knowledge and trends and conduct research. The network maintains strategic partnerships with all sorts of local parties, including universities, researchers, scientists and fitness experts that are of value in terms of improving knowledge about sport and fitness at large.

THE WORLD HAS CHANGED. PHYSICAL INACTIVITY LEVELS HAVE DROPPED AND HEALTH CARE COSTS HAVE GONE UP!

The increasingly sedentary nature of everyday life is creating communities which have alarmingly low levels of physical activity. Globally over 25% of all adults, and over 80% of adolescents, fail to meet even the minimum levels of recommended physical activity. The price is high, and everyone is paying, both individually and as a society. The cost of inactivity related diseases, dependency, and lost productivity are impacting on us all. We should no longer ask ourselves IF we need to act, but rather HOW.

SOURCES: 2014 - McKinsey Global Institute, UN (United Nations), WHO (World Health Organization)

4 **PHYSICAL INACTIVITY**
Amongst the 4 leading risk factors for global mortality.

39% **OVERWEIGHT AND OBESITY**
39% of our global population is either overweight or obese. By 2050 this is expected to rise to 50%.

12% **AGEING**
12% of the global population is over 60 years old; by 2050 this will rise to 22%.

60% **URBANISATION**
60% of the developed world lives within cities; by 2050 this will rise to 80%.



Outdoor Training & Fitness Products For Everyone





SPORTS & FITNESS INSTITUTE

LOCAL SITE: Henry Rolland Park, ACT | 2018



3

Layer Outdoor Training Solution

1 TRAINING LOCATION
Carefully chosen combinations of training equipment and surfacing that allow for hundreds of different exercises and programs for everyone.



2 TRAINING APP
The app functions as an online personal trainer, guiding users on exercise and nutrition, while motivating them to stay active.



3 TRAINER
KOMPAN believes the presence of on-site trainers will make all the difference to fully benefit from training potential and achieve optimal user retention.





Warranty

We have industry leading warranties.



LIFETIME* warranty

- Hot-dip galvanised parts
- Stainless steel parts
- EcoCore™ and other high-density polyethylene (HDPE) panels



15-year warranty

- Robinia wood parts
- High-pressure laminate (HPL) parts
- Aluminium parts



10-year warranty

- Painted surface on galvanised or aluminium metal parts
- Pre-galvanised posts with painted top layer
- Electrogalvanised metal parts
- Solid plastic parts
- Transparent polycarbonate (PC) parts
- Wood-plastic composite (WPC) parts
- Siberian larch, pine and other wood types
- Stainless steel slides
- Hollow plastic parts
- Rope & net structures



5-year warranty

- Resin-coated plywood parts
- Springs & ball bearing assemblies
- Graphic print on transparent PC panels
- Concrete parts
- Flexotop safety surfacing virgin top layer
- Galaxy connection balls



2-year warranty

- Moveable plastic & metal parts
- Rubber membranes
- Screens and electronic components
- Flexotop safety surfacing recycled top layer
- Flexotop safety surfacing base layer
- Sunshades & sail solutions



SEE MORE

* KOMPAN's LIFETIME warranty is in effect for the lifetime of the product until the product is uninstalled and/or taken out of use. In addition, KOMPAN's general terms and delivery conditions apply and supplement this warranty.

WARRANTY COVERAGE

This warranty applies to KOMPAN's products and spare parts for the time periods described for each product type above and with the limitations described in this warranty. The warranty period applies from the date of purchase by the first customer. This warranty covers only defects in materials. KOMPAN's liability under this warranty is limited to repair or replacement of defective products, without charge, at KOMPAN's discretion. Defective electronic components will be delivered and changed by a KOMPAN installer free of charge.

PROPER INSTALLATION AND MAINTENANCE

The warranty only applies if KOMPAN's products have been installed according to the instructions provided by KOMPAN and maintained correctly according to the KOMPAN Maintenance Manual. All warranty claims shall be accompanied by full documentation for proper installation and maintenance. The warranty for the ICON electrical components is dependent on those products being installed by an ICON trained and approved installer.

WARRANTY EXCLUSIONS

This warranty does not cover any damage caused by accident, improper care, negligence, normal wear and tear, surface corrosion on metal parts, discoloured surfaces and other cosmetic issues or failures due to misuse or vandalism. Natural changes in wood over time are considered cosmetic issues and are not covered.

NEAR WATER INSTALLATIONS

Products installed in direct contact with chlorinated water or saltwater (Waterparks), or products installed within 200 meters from the shore, are not covered by the KOMPAN warranty for any defects caused by corrosion. Specially designed products (handled via department for customised products), provided they have been upgraded to corrosion class C4 prior to delivery, installed within 200 meters from the shore (and not in direct contact with saltwater or chlorinated water) shall, subject to the applicable warranty period for each product type set out in the general warranty, be covered only against structural failure caused by corrosion (excluding moving parts) and under no circumstances for any period longer than 10 years.

THIRD-PARTY SUPPLIED PRODUCTS & SERVICES

KOMPAN provides non-KOMPAN-branded products and installation services performed by certified third-party suppliers. This general KOMPAN warranty does not apply to such non-KOMPAN-branded products and installation services, which may carry their own warranties. KOMPAN will pass on information on such warranties where possible.

FREIGHT AND WAREHOUSING

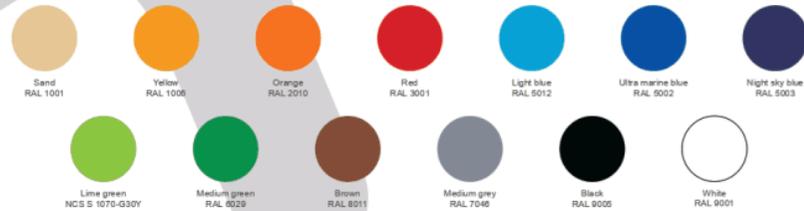
Global transport and logistics arranged by KOMPAN appointed forwarder. Products/items are not to be stored outside waiting for installation and must be kept dry at all times.

Quality Materials

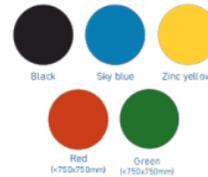
KOMPAN is able to provide flexibility in design, creating a point of difference.

Eco Core | HDPE

We offer a range of thirteen different panel colours. The assortment is a wide span of colours ranging from elegant and expressive black or natural and toned-down colours to attractive and eye-catching signal colours.

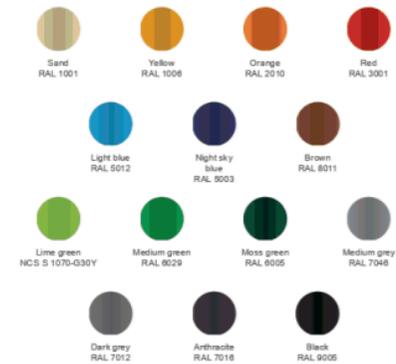


Standard Membranes



Steel Colours

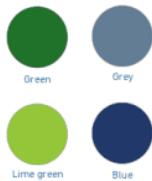
Make a statement with play or fitness structures by adding special colours to the steel. 14 unique colours are offered in the standard range.



EPDM



Playshell

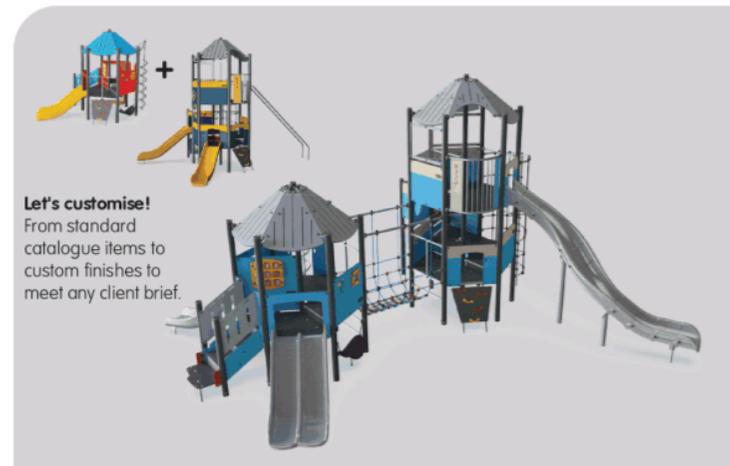


Ropes

For Corocord rope play equipment, we offer eight different rope colours to choose between. Ranging from elegant and expressive black or a natural, neutral sand colour to a selection of bright, eye-catching signal colours.



For exact colours of ropes and membranes, please refer to physical KOMPAN colour samples.

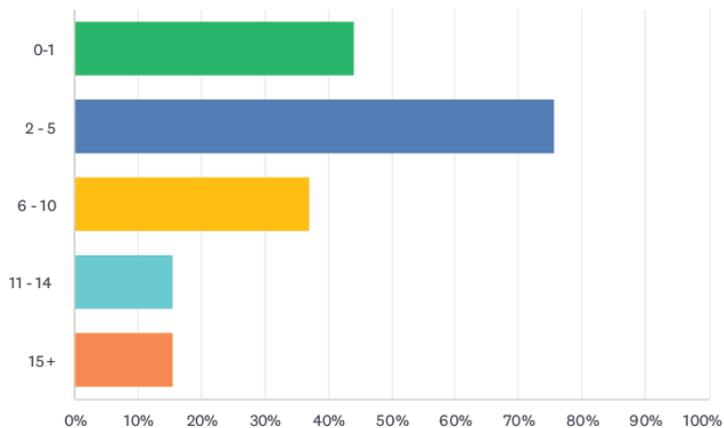


Let's customise!
From standard catalogue items to custom finishes to meet any client brief.



Q1 What are the ages of people who visit the park in your household?

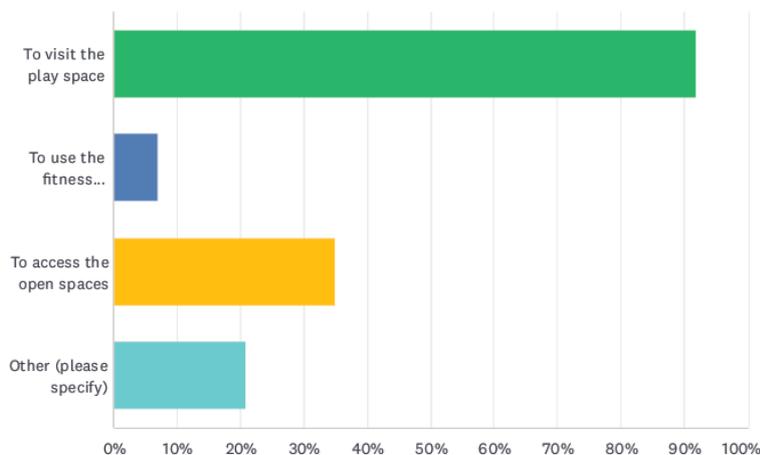
Answered: 283 Skipped: 0



ANSWER CHOICES	RESPONSES	
0-1	44.17%	125
2 - 5	75.62%	214
6 - 10	37.10%	105
11 - 14	15.55%	44
15+	15.55%	44
Total Respondents: 283		

Q2 Why do you visit Victoria Park?

Answered: 283 Skipped: 0



ANSWER CHOICES	RESPONSES
To visit the play space	91.87% 260
To use the fitness equipment	7.07% 20
To access the open spaces	34.98% 99
Other (please specify)	20.85% 59
Total Respondents: 283	

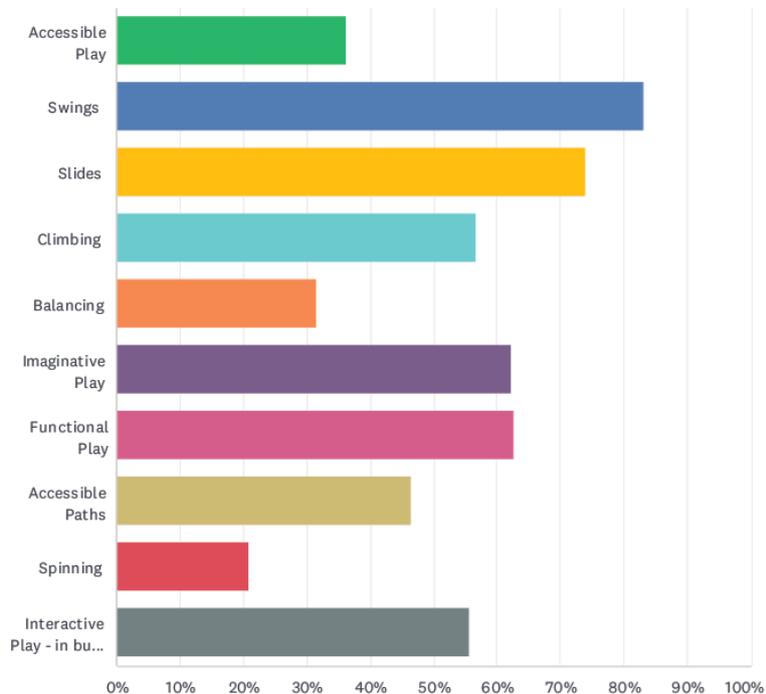
#	OTHER (PLEASE SPECIFY)	DATE
1	Because it's fenced	10/14/2021 3:32 AM
2	Fenced play area	10/13/2021 10:37 PM
3	To utilise fenced play equipment	10/13/2021 1:47 PM
4	Because Livvis place is securely fenced	10/13/2021 10:12 AM
5	Take grandco	10/12/2021 9:06 PM
6	To get together with family. Visit the duck pond, when open. Events, pool.	10/5/2021 8:11 PM
7	Meet with friends and their children in a fenced off area so we can chat while they play without worrying they will run away on us.	10/5/2021 3:04 PM
8	Because it is fenced and safe for children	10/5/2021 12:10 PM
9	It is the safest park with a fence	10/4/2021 10:06 AM
10	To visit the gardens/educational walks	10/4/2021 9:50 AM
11	After visiting the cultural centre and cafe.	10/3/2021 8:58 AM
12	To visit the enclosed play space	10/3/2021 12:12 AM
13	it has the saftey of a fence around it the play equipment.	10/2/2021 5:23 PM
14	Walk, coffee, shade	10/2/2021 4:08 PM

	Victoria Park Play Spaces	SurveyMonkey
15	Access a safe fenced space	10/2/2021 12:28 PM
16	Fenced in	10/2/2021 11:39 AM
17	Its a nice park to spebd time in	10/2/2021 10:49 AM
18	It has a fence around the playground	10/2/2021 9:23 AM
19	Fully Enclosed park.	10/2/2021 9:12 AM
20	Because of the fence I know my little one can't go far	10/2/2021 7:21 AM
21	Fencing for my kids to play	10/2/2021 7:20 AM
22	Fencing play area	10/2/2021 6:14 AM
23	Fenced playground	10/1/2021 10:57 PM
24	Water play	10/1/2021 9:26 PM
25	Fenced playground	10/1/2021 7:52 PM
26	Meet up with friends	10/1/2021 7:35 PM
27	For recreational and fitness purposes and to use the rest rooms	10/1/2021 7:18 PM
28	I will in the future when I have children	10/1/2021 6:56 PM
29	To play in the fenced play area	10/1/2021 6:09 PM
30	Picnics	10/1/2021 4:27 PM
31	It is well shaded and enclosed	10/1/2021 4:22 PM
32	Visit the pond and ducks, and to look at the beautiful gardens	10/1/2021 3:24 PM
33	As part of my family support work and volunteering; I visit Victoria Park with vulnerable families, multicultural families, isolated families. Livvi's Place in Victoria Park provides a safe, relaxing , but also stimulating environment for children and adults to explore and interact.	10/1/2021 3:17 PM
34	Family time contact for DCJ and other NGO agencies who use the park to ensure that children and families are safe while at family time contact	10/1/2021 2:33 PM
35	to ride bikes and scooters and to meet friends	10/1/2021 2:16 PM
36	Because it is gated	10/1/2021 2:05 PM
37	fenced in	10/1/2021 1:55 PM
38	It is gated for my toddler	10/1/2021 1:48 PM
39	Only fully enclosed fenced park in Dubbo	10/1/2021 1:03 PM
40	Fenced	10/1/2021 1:00 PM
41	Because its a fully fenced play ground that is shaded by trees	10/1/2021 12:47 PM
42	To use the ONLY fenced in park in dubbo	10/1/2021 12:43 PM
43	Because it is the ONLY park in Dubbo that is fully fenced.	10/1/2021 12:33 PM
44	Because there are plenty of swings, shade, seats and a fence.	10/1/2021 12:26 PM
45	Because it has equipment for all my kids ages and the main reason being it has a fence! I rarely visit other parks because we aren't protected with a fence.	10/1/2021 12:08 PM
46	Fenced play space	10/1/2021 12:01 PM
47	Fenced playground	10/1/2021 11:59 AM
48	fencing and great park for smaller kids	10/1/2021 11:33 AM
49	Because it is an inclusive playspace where my child with disability can access equipment and not sit on the sidelines.	10/1/2021 11:31 AM
50	To meet up with other parents and children	10/1/2021 11:14 AM
51	Because it's fenced in!	10/1/2021 11:05 AM
52	visit an inclosed space	10/1/2021 10:44 AM

Victoria Park Play Spaces	SurveyMonkey	
53	Enjoy the scenery, gardens, birds, walk, use the grass for picnics, occasionally we use the park when it's quiet, but not during the lockdowns.	10/1/2021 10:43 AM
54	To have a fenced play area: livvys	10/1/2021 10:28 AM
55	Because it is the safest park in town and suited to younger children under 2	10/1/2021 10:22 AM
56	See the ducks	10/1/2021 10:18 AM
57	The area is shaded and fenced	10/1/2021 10:14 AM
58	Enjoy the gardens	9/30/2021 6:14 PM
59	put my kids in the fenced area	9/28/2021 4:20 PM

Q3 Please select in order of priority, 5 play elements that are most important to you or your family.

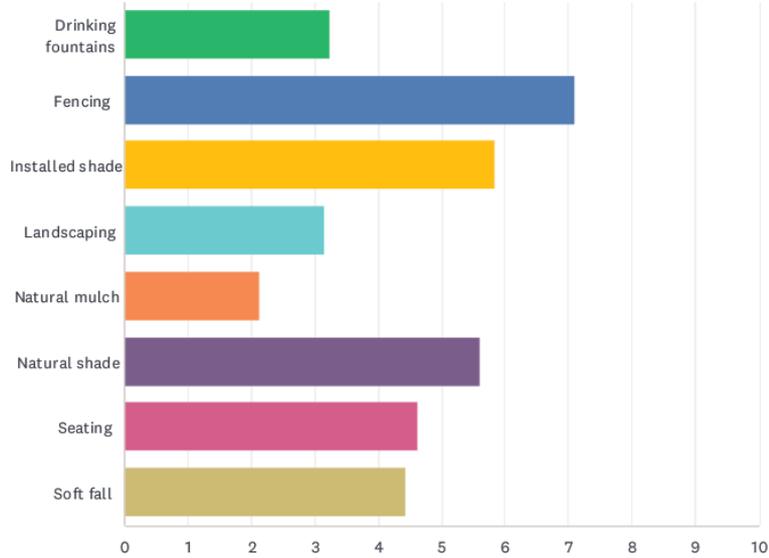
Answered: 273 Skipped: 10



ANSWER CHOICES	RESPONSES
Accessible Play	36.26% 99
Swings	83.15% 227
Slides	73.99% 202
Climbing	56.78% 155
Balancing	31.50% 86
Imaginative Play	62.27% 170
Functional Play	62.64% 171
Accessible Paths	46.52% 127
Spinning	20.88% 57
Interactive Play - in built games	55.68% 152
Total Respondents: 273	

Q4 Please rank in order of priority other elements to a play space that you feel are important to you or your family.

Answered: 282 Skipped: 1



	1	2	3	4	5	6	7	8	TOTAL	SCORE
Drinking fountains	3.28% 9	4.74% 13	5.47% 15	12.41% 34	13.14% 36	20.44% 56	15.33% 42	25.18% 69	274	3.24
Fencing	72.30% 201	8.99% 25	4.68% 13	3.60% 10	2.16% 6	1.44% 4	2.16% 6	4.68% 13	278	7.09
Installed shade	9.71% 27	37.05% 103	23.02% 64	8.27% 23	10.07% 28	6.12% 17	3.24% 9	2.52% 7	278	5.84
Landscaping	0.00% 0	3.27% 9	6.18% 17	8.00% 22	18.55% 51	24.00% 66	29.82% 82	10.18% 28	275	3.16
Natural mulch	1.45% 4	0.72% 2	1.09% 3	3.62% 10	6.52% 18	15.22% 42	30.07% 83	41.30% 114	276	2.14
Natural shade	10.83% 30	27.80% 77	20.94% 58	14.44% 40	10.47% 29	9.39% 26	4.69% 13	1.44% 4	277	5.60
Seating	1.07% 3	8.54% 24	17.79% 50	31.32% 88	20.28% 57	11.03% 31	5.69% 16	4.27% 12	281	4.62
Soft fall	2.49% 7	9.61% 27	20.64% 58	18.86% 53	19.57% 55	11.39% 32	8.19% 23	9.25% 26	281	4.43

Q5 Please tell us what else you would like to see in your new playground. Do you have ideas for special features?

Answered: 214 Skipped: 69

#	RESPONSES	DATE
1	Fencing and shade	10/14/2021 3:32 AM
2	Fenced play equipment. This is the only park I can go to with my three kids under 4. The whole playground needs to be in view from each area so it is easy to supervise children while doing other tasks with other children etc. lots of swings is a must, and keep equipment that suits younger kids. It would be devastating for mother's to loose a fenced play space. The fence provides peace of mind.	10/13/2021 10:37 PM
3	Fencing is one of the most important aspects as well as equipment that is accessible to a variety of ages	10/13/2021 1:47 PM
4	Fencing!	10/13/2021 10:12 AM
5	Area for toddlers to play safely	10/13/2021 4:01 AM
6	A tall tower	10/12/2021 10:04 PM
7	More swings please - toddler swings too - they are so popular and always in demand and long waiting periods	10/12/2021 9:06 PM
8	More swings please- they are so popular and the kids wait for long periods for a turn.	10/12/2021 8:57 PM
9	Must have a fence	10/12/2021 2:47 PM
10	Toilets enclosed	10/10/2021 11:22 AM
11	The current design feels very artificial. The reason we currently love Livis place is the integration of the natural elements. The lack of shade is also concerning. I would love to see an artwork. It would be great if local children could contribute. Lots of extra seating would be beneficial as this park does get busy. Also extra bins. Having the bins only outside the fence of livis place is always a current issue. Extension of the QR code's already found around Victoria Park to connect to the local history. A feature Victoria Park Rhino. I also believe the current toilet block is outdated and unsatisfactory. Having this facility updated would be great. I love the master plan with connecting Cafe to aquatic centre.	10/5/2021 8:11 PM
12	Security camera so if people break the park and proper toilets	10/5/2021 3:40 PM
13	Sensory play: water, eatable garden or sand play.	10/5/2021 3:04 PM
14	Shade and fencing	10/5/2021 12:10 PM
15	It is positive that the play area has been moved away from roadways. However, in my view the two roads currently running through Victoria Park (one which runs from Talbragar St through to the Cultural Centre, and the other which branches from that road which goes behind the former bowling club to No 1 Oval carpark) should be closed to general traffic and utilised only as service roads for council vehicles and the like. These roads, particularly the one to the No1 Oval car park, are frequently used by the general public as shortcuts, and particularly on weekday mornings as people drive to park their cars near No1 Oval. These roads do not provide access to any area that is not service by proper roads. Their frequent use represents a safety risk to the public who use the park, including children, and are generally disruptive of what is one of the few large green spaces in the centre of Dubbo. I would like to see these service roads closed, other than for prescribed purposes.	10/5/2021 11:29 AM
16	A completely flat bench in the exercise area with no bars	10/4/2021 7:11 PM
17	FENCE IS A MUST	10/4/2021 5:50 PM
18	Toddler area	10/4/2021 1:54 PM
19	Fenced please. Diversity in sizes of equipment- some for younger and some for older	10/4/2021 1:30 PM
20	I would like to see new play equipment like City area and please bring some interesting which not yet in Dubbo. And also fencing need to be done.	10/4/2021 1:15 PM

Victoria Park Play Spaces		SurveyMonkey
21	Fencing!!	10/4/2021 11:25 AM
22	Fencing. I rarely go to the other parks due to the lack of fencing. Even though I watch my kids constantly it gives me extra peace of mind.	10/4/2021 10:32 AM
23	FENCING is the only thing we really want/need.	10/4/2021 10:21 AM
24	Just fencing and shade mainly please	10/4/2021 10:06 AM
25	100% needs to be a fenced area. The peace of mind this gives parents (especially those with children who are runners) is imperative! It's so important for kids to have independent play time and not be hovered over by guardians/Carers. Accessible play equipment is also necessary so all children in Dubbo & surrounds can enjoy the park. Children should be around children of all abilities	10/4/2021 9:50 AM
26	Fencing is a priority	10/4/2021 9:39 AM
27	Definitely needs a fence. And more swings than I can see on this plan.	10/3/2021 7:59 PM
28	Lots and lots of swings. Way more than in proposed diagrams. It needs lots of natural features to play on. The rocks, bamboo and wooden bridge were big draw cards for my kids as much as the equipment. You need to create a nice space to be in for parents and kids which the current livis playground does. The proposed playground looks sterile and unwelcoming. Needs lots and lots of shade. Water play were you can manipulate the water down little channels or rivers.	10/3/2021 2:28 PM
29	In order to improve safety, shutting off the service road through the side of the park to the no. 1 oval should be made a priority. It is unsafe and unnecessary.	10/3/2021 8:58 AM
30	Something for everyone! Most households have multiple kids ranging in ages from toddlers to teens. It would be great to have something where mum and dad can join in too	10/3/2021 8:01 AM
31	Kiosk or vending machines for coffee or snacks. Safe area around swings	10/3/2021 1:09 AM
32	Play area equipment suitable for toddlers	10/3/2021 12:12 AM
33	Play equipment that is accessible to all levels of ability.	10/2/2021 11:44 PM
34	Sports equipment like basketball hoops suitable for all ages, soccer nets for ball play	10/2/2021 11:42 PM
35	An inclusive playground for children of ALL abilities!!	10/2/2021 11:35 PM
36	An area for little ones who are crawling and or have just started walking. And some water play areas	10/2/2021 10:05 PM
37	Parent seating/picnic tables More swings	10/2/2021 9:50 PM
38	Wheel chair swings and wheel chair merry go round	10/2/2021 8:22 PM
39	Flying fox, plenty of bins (incorporate them as a feature), Toilets, cafe - playground similar to Tamworth.	10/2/2021 7:59 PM
40	Babecue points More recycling bins	10/2/2021 7:50 PM
41	Scooter paths & swing for all age groups. Be great if it included water play.	10/2/2021 6:31 PM
42	equipment that is friendly for younger children aswell as older	10/2/2021 6:01 PM
43	Bugger slides, more climbing, sensory garden	10/2/2021 5:29 PM
44	More equipment for disabled children.	10/2/2021 5:23 PM
45	Fencing and make the playb equipment more accessible for kids who are a bit older (5-10 roughly) who may not be able to use the equipment designed for their age bracket.	10/2/2021 4:38 PM
46	Fencing and shade were key to me enjoying Livvys place, so it would great if theses could be replicated.	10/2/2021 4:08 PM
47	Lots of swings eg 6 . For range of ages	10/2/2021 2:51 PM
48	Scooter or bike track	10/2/2021 1:34 PM
49	More for babies and toddler space and allow mums to catch up and relax with young kids. Fencing. Basic play equipment that kids know how to use.	10/2/2021 1:04 PM
50	Definitely a fence around the play area it's piece of mind ur children are safe and also deters pedafiles !	10/2/2021 12:36 PM
51	Fence please	10/2/2021 12:33 PM

Victoria Park Play Spaces

SurveyMonkey

52	Fenced area	10/2/2021 11:39 AM
53	Fences and all abilities features	10/2/2021 11:27 AM
54	Something for all ages	10/2/2021 10:59 AM
55	More swings	10/2/2021 10:53 AM
56	Safe toilets close by Coffee and snack van Bins and recycling bins	10/2/2021 10:49 AM
57	I would love to see a wheelchair merry go round. There are better designs than shown above. Not only can kids in wheelchairs use it but teenagers too and able bodied kids as well.	10/2/2021 10:32 AM
58	A park that suits ALL ages. Many parks in Dubbo are not suitable for kids younger than 3. A park that sparks the imagination and engaging, not just plastic/metal play equipment. Research parks in Sweden!!! https://visitsweden.com/where-to-go/middle-sweden/stockholm/five-eye-catching-playgrounds-stockholm/	10/2/2021 10:25 AM
59	A fence is very important to me as I often go with 3 children aged 1 - 5. A fence allows me to focus on the 1 year old while the older children play. I also think there should be more swings (especially accessible ones) as swings are often the favourite equipment at at park.	10/2/2021 9:23 AM
60	A sign with a scavenger hunt simple but great fun for all. Accessible carport for prams and wheel chairs.	10/2/2021 9:12 AM
61	Fencing around the park is definitely priority. I wouldn't feel safe to use the space without fencing	10/2/2021 9:11 AM
62	Accessible & age appropriate equipment for 2-3 year olds. A lot of equipment doesn't have steps as an option rather than climbing options. Small slides & low swings. Fencing is a must.	10/2/2021 9:07 AM
63	It needs a fence. A bbq area nearby would also be great (inside or outside the fence)	10/2/2021 8:09 AM
64	More swings kids love swings	10/2/2021 7:21 AM
65	Fencing needs to be a priority	10/2/2021 7:20 AM
66	Fencing is a must and plenty of tables and chair or trees to sit under.	10/2/2021 6:14 AM
67	Fencing and inclusivity	10/1/2021 11:30 PM
68	Fencing	10/1/2021 10:57 PM
69	Toddler /baby equipment!! And a fence	10/1/2021 10:36 PM
70	Enough seating in positions where you can see the entire playground, with no hedges or landscaping to obscure view. Playground is a time for my only child to have independent play with friends so it's good to be able to supervise from a distance.	10/1/2021 10:36 PM
71	Please have a fence. A statue of an animal with a nice seat on top is exciting for my kids to sit on. (There is a horse like this at Glenbrook park). A flying fox is also exciting when the child can be harnessed in, so accidents are much less likely. Sitting inside it as a cage is easier than hanging on to a bar. Wide slides are good for going down with the kids.	10/1/2021 10:30 PM
72	Take a look at the parks in Brisbane ! They are something Dubbo NEEDS!	10/1/2021 10:11 PM
73	Surfers paradise has a track where kids and adults with kids can pedal bike things around them. There was a line up waiting for the bikes they were so popular. Great for fun and fitness	10/1/2021 9:59 PM
74	A huge shade cloth or purpose-built roof to shade children, guardians and play equipment from the scorching sun that beams on everyone for most of the year. For unshaded playgrounds, the majority of equipment can't be used as it is so hot. Safety risk too as it burns babies and toddlers skin when touched. Please put in at least 6 swings, they are by far the most popular in any playground.	10/1/2021 9:49 PM
75	Baby swings. The old spinning dome	10/1/2021 9:26 PM
76	A perimeter fence is a must!	10/1/2021 8:59 PM
77	No bark, natural mulch or sand. It's too hard for parents in wheelchairs to get around and keep up with their children.	10/1/2021 8:52 PM
78	Access to first aid Inclusive equipment Ranges of swings for all ages. Play space for 0 to 4 Diversity of artworks from all cultures Change facilities for babies Camera's for vandals	10/1/2021 8:51 PM

Victoria Park Play Spaces		SurveyMonkey
79	Definitely a fence.	10/1/2021 8:51 PM
80	Additional swings. While my children are almost out of toddler swings, I'd be really unhappy if these were not available. There are 6 swings in the current playground and it appears there's only 2 in this one. Not enough	10/1/2021 8:36 PM
81	Bike path for kids to learn to ride in a safe space. Multiple swings as currently displayed is good and the best in town. Rocket will be fun when opened. Fence is good for all kids and a reason we like the current park.	10/1/2021 8:28 PM
82	Fencing around	10/1/2021 8:07 PM
83	More baby/ toddler swings	10/1/2021 8:06 PM
84	The playground needs to cater more for younger children with more activities for children under 2. Most children can walk from around 12mths and there is not much in the concept that caters for them. It is essential that the playground is fenced. The reason that the current playground is frequented by so many families is that they feel that their children are safe because they are contained within the playground and visible in most of the playground. Just because the proposed site is further away from the road it does not mean that children will not run off into Victoria park and onto the road.	10/1/2021 8:00 PM
85	Adult accessible climbing on wide wooden frames Different tactile stimuli Swings	10/1/2021 7:52 PM
86	More water parks or water things at the parks for kids to play in / under. Not every parent feels like going to the pool & the 1 water park in Dubbo gets very busy in the summertime it's just not big enough for the amount of people that use it in the summer time. Not enough swings at the parks.	10/1/2021 7:47 PM
87	Several swings including a few suitable for young children. Play equipment where my child won't fall 3m and where I can easily go up as well to help them. Also, adjacent toilets and change facilities big enough to securely contain pram and all your kids at once.	10/1/2021 7:41 PM
88	A fence. It's the only park left with one and I would love it to remind with a fence	10/1/2021 7:32 PM
89	The best thing about livvi's place is that it has lots of swings. Other parks around town kids are always waiting to use the swings.	10/1/2021 7:22 PM
90	More inclusion of people with a disability such as a liberty swing and equipment suitable for people with a disability to use for play and fitness. Suitable fencing around all equipment and exercise areas and seating that is NOT sandstone but more suitable material.	10/1/2021 7:18 PM
91	A maze with dead ends with interactive play incorporated Swing carousel Bobsled rail ride	10/1/2021 7:13 PM
92	Natural elements. Bins and good toilets	10/1/2021 7:02 PM
93	Fencing would be the most important thing for us.	10/1/2021 6:39 PM
94	My child loves the small double slide at livvy's. She takes her babies down with her. So hopefully definitely more than one slide and maybe even one big slide and a small double slide again like livvy's. And absolutely more than one swing would be a must with the amount of children who love them. I would absolutely love to see more than one slide and more than one swing. I do think it's a great idea to have more than one age bracket catered to. So many of the parks in dubbo are terrible for toddlers and babies.	10/1/2021 6:38 PM
95	I would like to see fencing and a playground away from moving things like bikes and scooters. The old playground was a safe environment to take younger children. I would also like to see inclusive play equipment for those with disabilities.	10/1/2021 6:09 PM
96	Unfortunately the current design does not appear to embrace the individualism of the Dubbo community. It is sad to see the original ethos of Livvi's Place apparently being discarded. The heart of Livvi's Place design is to offer inclusive, family centred places of community, friendship and natural features. If the plan is to make Livvi's Place as it currently stands a redundant feature, please develop the replacement play spaces to continue to offer open ended and unstructured play opportunities that are fully inclusive for all users. There are great examples at Dinosaur Park, Bathurst and the Lithgow Adventure Playground where the history of the area are combined with inclusive, natural and built features.	10/1/2021 5:04 PM
97	Fenced in with activities for toddlers and older kids. Must be fenced.	10/1/2021 4:42 PM
98	Babies swings lots of shade covers close by toilets full fencing	10/1/2021 4:40 PM
99	Aboriginal art and language inclusions and fencing please	10/1/2021 4:36 PM
100	Swings for all, roundabouts for all, bike track, a fenced playground, toilets.	10/1/2021 4:34 PM

Victoria Park Play Spaces		SurveyMonkey
101	The playground needs to be fenced as the old playground was with self locking gates as a nan and pop we know how fast the little ones can move	10/1/2021 4:32 PM
102	Seating close to play equipment, visibility for all areas	10/1/2021 4:27 PM
103	More tables and bbqs for families, especially through the summer months And more accessibilities for older kids (12-17yr olds) so as they can still play without parents of younger children looking down on them (older kids also like to play on equipment with their friends as well ,not just the very young kids	10/1/2021 4:27 PM
104	Lots of accessible play - the trampolines look good. Wheelchair accessible swings, roundabouts, etc the bike tracks look good! Lots of native trees and gardens please. A fence is essential for little ones and those with special needs.	10/1/2021 4:20 PM
105	A fence just like Livvys Place had, was the biggest reason I took my toddler down there because I never had to worry about him running off. Plus all the natural shade from the existing trees was 100x better than any shade a sail can give.	10/1/2021 4:14 PM
106	A fence!	10/1/2021 4:09 PM
107	Firstly the most important thing is to install fencing to the new play area. I know it's the parents/caregivers responsibility to look after their children but children move so quickly and it's impossible when you have a few children in your care to keep an eye at all time on your children. Fences help and also keep our children safe from wondering off and unwanted predators. Not a common problem but a reality in our society today. Safety first at all cost.	10/1/2021 4:00 PM
108	Please ensure there is a fence around the playground. I	10/1/2021 3:41 PM
109	Definitely fencing and seated areas	10/1/2021 3:38 PM
110	Play equipment for infants (under 2) would be great. And fencing is an essential, especially in a park proposed to be so big, it is hard to watch both kids at the same time and end up finding I don't enjoy myself	10/1/2021 3:24 PM
111	Fencing	10/1/2021 3:23 PM
112	* Grass rather than artificial surfaces, different levels, * Landscaping to provide shade and 'cubby' places, * Space between equipment for family to be able sit down, and for children to be able to run around and not crash into each other. * More swings than currently planned. * As highlighted in no. 4 - an enclosing fence to make a safer environment for children and adults.	10/1/2021 3:17 PM
113	Please fence it with a gate	10/1/2021 3:11 PM
114	Please no bark chips! With infant/small children they are a potential choking hazard & simply not practical at all! & please please FENCING!!	10/1/2021 3:05 PM
115	Fenced in please, more baby/toddler suitable areas, this is the best park in town for our most junior citizens	10/1/2021 2:48 PM
116	FENCING	10/1/2021 2:48 PM
117	Fences, baby swing, extra swings and softfall instead of mulch in the toddler area	10/1/2021 2:42 PM
118	Toddler swings, water fun	10/1/2021 2:40 PM
119	Natural materials used for equipment, imaginative play, with plants. This equipment does not inspire.. it is factory equipment. You need to cater to all ages and abilities from toddlers up.. childhood doesn't start at 5 years old like all the equipment chosen! Shame on you! Bring in natural elements, water play, sand, with sensory plants, inspire their imagination with themes and natural material equipment. Make it user friendly- Lots of shade, natural and man made. Make it safe- fence. Dubbo needs to cater for early childhood too! Most of the proposed equipment is an extremely poor replacement for Livvi's park, which is safer and more engaging for early childhood but could even be improved. It can be so easy to incorporate equipment into a natural imagination inspiring themed play ground. Look at playgrounds in and around Stockholm, no two are alike. Do better. The community wants better, they want to be involved and listened to. I am more than happy to help. Dubbo needs better. Don't just buy some random equipment and put it wherever- this is not good enough for a growing city with young families.	10/1/2021 2:34 PM
120	Fencing. Livvy's place was somewhere you knew your children were safe and you had that little bit of breathing room if your child 'got away' from you, you knew they could not get out of the playground on their own due to the fencing. Children will play with sticks and rocks and leaves and will amuse themselves, children are very clever and resourceful. So for me as the adult, the most important special feature I would like to see for all children is fencing.	10/1/2021 2:33 PM

Victoria Park Play Spaces		SurveyMonkey
121	Make sure there are interesting things for older adventurous kids. Don't make it all too safe! There are some amazing parks in other towns with really high climbs (eg. Tamworth). A cafe would be nice!	10/1/2021 2:28 PM
122	Mummy and me swings	10/1/2021 2:20 PM
123	stage for small groups natural play spaces	10/1/2021 2:16 PM
124	Fencing	10/1/2021 2:12 PM
125	Fences to keep kids safe	10/1/2021 2:06 PM
126	Definitely a fence please!	10/1/2021 2:05 PM
127	Water play area	10/1/2021 2:05 PM
128	Parent seating/ picnic tables	10/1/2021 2:03 PM
129	Have some animals for children to look out for like an adventure activity	10/1/2021 2:02 PM
130	Sound play , Trees and shade, Grassy slopes	10/1/2021 1:57 PM
131	Plenty of swings, nothing worse than having to line up for swings with a toddler	10/1/2021 1:56 PM
132	FENCE!! Bike track, heaps of shade and seating	10/1/2021 1:55 PM
133	Swings for babies and toddlers. I definitely need fencing for piece of mind.	10/1/2021 1:51 PM
134	Swings that people with limited muscle strength can manage - similar to existing swings at livvis place.	10/1/2021 1:46 PM
135	Water play features for summer or sand play areas Fencing to protect small children	10/1/2021 1:36 PM
136	Shade is super important to me thanks	10/1/2021 1:29 PM
137	Regular upkeep, I.e graffiti and litter control. Patrolling and monitoring of antisocial behavior and loitering of suspicious persons. Very regular monitoring of drug and alcohol paraphernalia and equipment I.e syringes, needles empty alcohol cartons.	10/1/2021 1:27 PM
138	Shade is an absolute priority, and it must be shady throughout the entire day (the sailcloths don't tend to meet this criteria). I'm a doctor, and skin cancer rates in our region are so high, and it's the damage that occurs in childhood that is the highest risk for melanoma.	10/1/2021 1:22 PM
139	Fencing	10/1/2021 1:20 PM
140	Plenty of swings including the bucket seat swings, they are always the most in demand. Fenced in area. Visibility across the playground. Safe, fun area for 1yo. Equipment needs to be safe under the hot sun we have in dubbo!	10/1/2021 1:11 PM
141	Fenced area. Lots of swings. Bins inside the fenced area.	10/1/2021 1:06 PM
142	Fully Enclosed fencing please. Also swings for toddlers that you secure them in for parents to push them on like we currently have.	10/1/2021 1:03 PM
143	Fencing and shade	10/1/2021 1:01 PM
144	Fencing Installed shade Seating More swings for babies- rigid seat like at Elston Park	10/1/2021 1:00 PM
145	Please, please, please keep the fencing! A lot of parents really love this park for the fact that they know their children are safe and can not escape onto a road!!!	10/1/2021 1:00 PM
146	Very large climbing frame like Griffith council in NSW. It would be at least 4m high.	10/1/2021 12:58 PM
147	Lots of swings all ages appropriate, paths for kids bikes and scooters,	10/1/2021 12:58 PM
148	Safe space. Enclosed space.	10/1/2021 12:53 PM
149	Please keep the big shady trees and fenced area!	10/1/2021 12:47 PM
150	Keep the fencing	10/1/2021 12:43 PM
151	Water and or sand play features	10/1/2021 12:37 PM
152	100% NEEDS to be fully fenced. No matter how much "active supervision" a parent is partaking in, some children are just runners. I am currently heavily pregnant and have a 2 year old (and will soon have a newborn and a 2 year old). I would currently not consider going to any park without a fence.	10/1/2021 12:33 PM
153	More swings.	10/1/2021 12:26 PM

Victoria Park Play Spaces		SurveyMonkey
154	The new playground needs a lot more accessible equipment, part of why Livvi's place was so popular was it's accessibility and inclusivity. The fact that your brochures indicate that the seats are the only disability friendly elements is appalling! Wheelchair swings should be standard in playgrounds by now, and a wider variety (and greater number) of swings is definitely needed. A fence is also extremely important for the safety of all users, but especially families with children with special needs.	10/1/2021 12:23 PM
155	I love the plan as is	10/1/2021 12:19 PM
156	Slides and small climbing hills for children under 2. Water play area. Bike paths for children that are marked like roads with road signs etc. Seating with shade covers. Flying fox.	10/1/2021 12:17 PM
157	Equipment the kids can walk on and makes a noise.	10/1/2021 12:08 PM
158	Water play. Sand play. Recycling and waste bins near seating for picnic rubbish.	10/1/2021 12:01 PM
159	A fenced to combine little kid and big kid area together Toilets close by so you can supervise kids whilst supervision g one who need toilet	10/1/2021 11:59 AM
160	I like liv's place having lots of different swings for everyone	10/1/2021 11:52 AM
161	Fencing so kids are safer, it takes one second to be distracted and for a kid to run onto the road	10/1/2021 11:50 AM
162	Fencing and shade, water play	10/1/2021 11:45 AM
163	FENCING, MORE SWINGS, MORE THINGS FOR SMALLER KIDS (UNDER 5) MORE SEATS, ACCESSIBLE PLAY EQUIPMENT	10/1/2021 11:33 AM
164	The all accessible park in Tamworth has been one of my favourite parks so far they have everything! If some ideas could be taken from that park the Dubbo community would greatly benefit	10/1/2021 11:32 AM
165	Accessible water play. Cafe.	10/1/2021 11:31 AM
166	More swings. There is currently 6 swings at Livvi's park and always seem to be in use. A fence is a great security feature considering how big the playground will be. It needs to go around both junior and youth playgrounds so kids can run between the two. Don't do separate fences. Rubber soft fall for all areas in the junior section. It makes it easier for children who are just starting to walk. They struggle to walk on areas of bark chip as it's an uneven surface.	10/1/2021 11:18 AM
167	Nothing	10/1/2021 11:17 AM
168	I can not see much that caters to children under 2. I frequent that parks of Dubbo and it is an going issue. Parents with children under 3 are the main ones there during the week. Children can walk from the age of 1 and we have nothing to entertain them as it is all targeted for older children. These children want to be involved especially if their older siblings are on the equipment. I would like to see some bike tracks, hop scotch or something that doesn't involve the equipment. I would love if Livis stayed plus have the new section. Having both options would be great, parents of small children or children who tend to run off can be at Livis the others can go to the other area. Especially with how many people have been going to the park, it would help with social distancing and separating age groups. Right now sometimes it's hard because big kids love to run full speed and don't pay attention to where they are running and bam they knock over a kid. Pro's of where it currently is is if you have children and have a lot of things to carry because of multiple children, bikes, blankets etc it's right at the road so not a long distance to cart everything, if you have a child who needs some time out you can take them to the car while the other kids play and you can still see them while you are at the car. Con is the road is right there and cars fly through there (council cars especially)	10/1/2021 11:14 AM
169	A big slide	10/1/2021 11:08 AM
170	A fence especially	10/1/2021 11:05 AM
171	Please include more options for swings and a fence around. When thinking of support kids, families with two or more kids that are active, it's really nice to have some peace and comfort knowing that there is a fence around the perimeter. This in no way stops active supervision what so ever. It just adds an element of safety for parents.	10/1/2021 11:04 AM
172	A fence!	10/1/2021 10:54 AM
173	Currently our family use the park in Livvi's place because it has multiple of the same elements. It makes it easier to take my 3yo and 1yo to the park because they can go on the swings at the same time, they can go down the slides at the same time etc. It makes it	10/1/2021 10:54 AM

Victoria Park Play Spaces

SurveyMonkey

easier, as a single mum, to keep an eye on both of them. The fence does help give piece of mind that I can see who is entering the play space and I know if my 3yo started to run off while I was changing a nappy of my 1yo or feeding them that they wouldn't get to far while I was trying to pack everything up to catch up to her.

174	A FENCE IS A MUST!! Also a track for kids to ride their bikes around, similar to wahroonga.	10/1/2021 10:52 AM
175	As long as it is fully fenced and the visibility of all areas is good I will be happy. Oh and swings. Kids fight over swings.	10/1/2021 10:50 AM
176	There absolutely needs to be a fence!!!! Having a fence is detrimental to parents with multiple children and it allows for kids to explore their surroundings safely. The equipment also needs to be made of materials that can withstand the heat in the summer so it lowers the risk of children burning themselves.	10/1/2021 10:49 AM
177	Fencing. Tables and chairs Water play	10/1/2021 10:47 AM
178	Please for the love of parents include a fence. Safety for our kids is so important and a child-proof fence brings peace of mind.	10/1/2021 10:46 AM
179	Fencing. 100%.	10/1/2021 10:45 AM
180	Accessible play equipment for children with disabilities/special needs is great. I personally don't have the need to use them, but it is needed in our town.	10/1/2021 10:44 AM
181	Fenced inclosed area, I believe both park play area should be as well as fitness area. More swings, imaginative play like animals or bridges. Grass area within the play area to sit with a blanket as kids don't sit on benches. More trees around the outside. New amenities.	10/1/2021 10:44 AM
182	It would be great to see this area fenced for small children. Also having a separate area for different age groups for example keeping play equipment for big kids away from the area from toddlers and babies. Having multiple swings is also super important. The new park at the information centre has one swing. Which makes multiple families at the park really difficult to manage. All the kids want to go on the swing.	10/1/2021 10:43 AM
183	Just a fence to help a mother of three young children under 3	10/1/2021 10:40 AM
184	Safety fence please as a mum of 3 children with autism it would be so much better knowing if a child runs they can't reach the road	10/1/2021 10:39 AM
185	Something for the smaller kids! Ie: 18 months - 2 years	10/1/2021 10:38 AM
186	An upgraded toilet facility would be helpful	10/1/2021 10:38 AM
187	A fence ! Please! Some activities for smaller age kids under 2	10/1/2021 10:36 AM
188	A fence for safety. Children run and when you have more than one it makes it difficult and potentially unsafe.	10/1/2021 10:36 AM
189	a fence	10/1/2021 10:36 AM
190	I would love to see fencing and more swings for our children.	10/1/2021 10:36 AM
191	Definitely a fence. Swings.	10/1/2021 10:35 AM
192	Accessible equipment for a variety of age groups. Picnic tables	10/1/2021 10:32 AM
193	The main draw card to the existing Livvi's place playground is a fenced space for families to use. It is the only fenced playground in Dubbo. I feel loosing this feature is a huge loss for families in the current proposal, especially when Victoria Park is such a large open area - the risk of young children running off to different areas would be high and likely to deter me from using the new facilities.	10/1/2021 10:31 AM
194	Absolutely we must have fencing. Livvys is our only fenced park and council cannot take this away from us without giving us the same back. The new park looks fantastic but we absolutely need fencing!	10/1/2021 10:28 AM
195	Swings suitable for range of ages (babies & toddlers) Please don't get rid of the spider climbing web. My children love being able to climb through it It is essential that the fencing remains	10/1/2021 10:28 AM
196	More equipment that little ones can use, all of the other parks are for 3-12 and useless to younger mums. This park has and should continue to be a little kids play park.	10/1/2021 10:22 AM
197	Natural materials: wood Dividers: Hedges or plants to divide areas but nothing to high that hinders supervision when a parent has children playing in different areas Needs entrances	10/1/2021 10:21 AM

Victoria Park Play Spaces

SurveyMonkey

	gate/ please do not leave the space open!	
198	More than one swingset	10/1/2021 10:18 AM
199	Fencing is a must in my opinion. This is replacing the only other fenced park in Dubbo and very valued by parents for this reason. Multiple swings in each play space is a must. Small children like to swing next to others. I love the duel swing you have proposed in the Jnr space Shade, shade, shade!	10/1/2021 10:17 AM
200	Ensuring that there is adequate space and play features for 1-3 age group. There are not many areas in parks in Dubbo that cater effectively for toddler play.	10/1/2021 10:16 AM
201	Wheel chair accessible swings & merry go-round	10/1/2021 10:15 AM
202	Water play were you can manipulate channels, weirs and kids can experiment with flow and water. There are some great parks around with this feature. Built wooden structures (forts and castles like in Orange). This is probably not suitable for Victoria Park but something similar to what they have in Orange would be great somewhere in Dubbo.	10/1/2021 10:15 AM
203	I just want fences, swings and slides	10/1/2021 10:09 AM
204	Please keep this a fenced in playground !!!	10/1/2021 10:09 AM
205	Enough play for young children	10/1/2021 10:03 AM
206	Please fence the playground. This is the only public play space that is fenced and away from roads. It's hard to relax and enjoy a day out at other spaces that do have these features.	10/1/2021 10:02 AM
207	Lots of swings!	10/1/2021 10:01 AM
208	Less standard metal equipment plonked in a new location. Something like the playground at the National Arboretum in Canberra! Or the pod playground or any of the imaginative ones on the coast, boats with water sprayers, sand, mermaids or lizards as balancing beams, soft fall hill to run up to a slide instead of a standard ladder/steps!	10/1/2021 10:00 AM
209	Play activities for babies and toddlers	10/1/2021 9:58 AM
210	closely accessible toilets	10/1/2021 9:55 AM
211	Definitely needs to be fenced at least in the junior areas, it takes two seconds for a child to run Also I've noticed in the plans there is no baby swings, this is such a shame as many young children will be left out	10/1/2021 9:49 AM
212	More swings and slides as it's a popular park, as well as a fence around the park.	10/1/2021 9:46 AM
213	Definitely fenced	10/1/2021 9:44 AM
214	Fences!	9/28/2021 4:20 PM

Victoria Park Play Spaces

SurveyMonkey

Q6 Please identify any features you would NOT like to see in your new playground and why?

Answered: 118 Skipped: 165

#	RESPONSES	DATE
1	Too many things aimed at older children. Or having lots of areas significantly spaced apart making supervision for multiple kids difficult.	10/13/2021 10:37 PM
2	Metal equipment in the sun all the time.	10/13/2021 1:47 PM
3	Unsafe heights. Having a drop off ie fire pole, near the top on the big slides	10/13/2021 4:01 AM
4	Sandpit	10/12/2021 10:04 PM
5	Nothing- everything looks wonderful- can't wait to have them finished	10/12/2021 9:06 PM
6	Nothing	10/12/2021 8:57 PM
7	Don't leave out the fence	10/12/2021 2:47 PM
8	Too much soft fall. As stated above the integration of soft fall and landscaping and natural shading elements creates a nice inviting environment. Large sections that block sight and create supervision difficulties.	10/5/2021 8:11 PM
9	Metal equipment in the sun. Gets too hot and burns kids.	10/5/2021 3:04 PM
10	I would not like to see the new playground not have any of the existing features- ie the current playground has fences, shade, tables, swings	10/5/2021 12:10 PM
11	I understand many people are in favour of a fence, similar to the current play area. It should be noted that this is not a universally held preference. Victoria Park is a landmark and holds an important aesthetic value. The placement of a fence in the areas proposed would be disruptive to that aesthetic. The new play area is sufficiently distanced from roads to minimise the risk of supervised children venturing onto roadways. Not having a fence also allows children to roam from the play area to explore the more natural aspects of the Parkland. Further, council could consider for example could reduce the speed limit in immediately adjacent roadways to 40km/h if desired. As above, service roads should be closed to general traffic. I do not wish to see an ugly fence in the middle of Victoria Park.	10/5/2021 11:29 AM
12	Mulch	10/4/2021 1:54 PM
13	Nothing	10/4/2021 10:06 AM
14	NO metal slides. In summer kids are unable to use these as they get so hot. No exercise equipment near the kids playground. As a parent I would prefer this be in a separate area and only guardians/carers of children be in play areas.	10/4/2021 9:50 AM
15	Mulch instead of soft fall. It's dirty and messy for kids to play in.	10/3/2021 2:28 PM
16	Considering the location, it would be nice for the park not to be enclosed by a fence.	10/3/2021 8:58 AM
17	Anything a childless bureaucrat thinks is trendy.	10/2/2021 11:44 PM
18	No adult gym equipment because children can't effectively use this equipment and the playground is supposed to be suitable and safe for children to play in freely while being actively supervised	10/2/2021 11:42 PM
19	Open playground. It needs to be fenced to able the place to continue to be accessed by all families and children of all abilities.	10/2/2021 11:35 PM
20	Any boiling hot surfaces.	10/2/2021 6:31 PM
21	no	10/2/2021 6:01 PM
22	No fence. I have a Grandson that is a runner and will not take him to a unfenced playground.	10/2/2021 5:23 PM
23	I do not want Things that get too hot to touch in the sun. I also don't want Large Rocks near play equipment that kids can fall on(like at the adventure playground)	10/2/2021 4:08 PM

Victoria Park Play Spaces		SurveyMonkey
24	I don't want to see another big standard playground with equipment that is installed because it is easy.	10/2/2021 10:25 AM
25	Lots of hot metal	10/2/2021 9:36 AM
26	The rest of the design looks amazing.	10/2/2021 9:23 AM
27	Open areas sometimes fenced areas are safest especially for some children with disabilities. They can roam but not to the road it was fantastic.	10/2/2021 9:12 AM
28	If the playground is not fenced, I will not bring my young family to play. I have 2 children under 3 and both are runners. We attend Livvys place currently as the ONLY park in Dubbo safe to take our children to. Even with the best supervision possible, kids still run at this age. It's a big concern. We would love a play space SAFE enough for us all to enjoy. Thankyou	10/2/2021 9:07 AM
29	Natural mulch. It hides discarded cigarettes, needles, rubbish, glass. Please use softfall around the play areas	10/2/2021 8:09 AM
30	Mulch near the playground it gets super messy soft fall would be better or even sand!	10/2/2021 7:21 AM
31	Bark chips- get everywhere, toddlers and babies can't walk/ crawl on it.	10/1/2021 11:30 PM
32	Just big kid equipment... like most parks.	10/1/2021 10:36 PM
33	Large nest swings, too many kids pile on and it's a recipe for disaster. Instead I'd like to see more individual swings, for different age groups and abilities.	10/1/2021 10:36 PM
34	Metal slides. They get hot.	10/1/2021 10:30 PM
35	Large unshaded areas. They don't get utilised as they are too hot for most of the year. Equipment that looks good but is not functional or practical. Keep it basic like see-saws, swings, roundabouts, climbing ladders, balance beams. These are the things that children play on/with.	10/1/2021 9:49 PM
36	Bark, natural mulch or sand. It's not hygienic and it's too hard for parents in wheelchairs and children in wheelchairs to get around and access all parts of the playground.	10/1/2021 8:52 PM
37	Bark chip	10/1/2021 8:51 PM
38	That horrible bark chip soft fall. It is awful, messy and actually not good to fall onto as it digs into the kids skin. Please use regular soft fall like what's in the current park and NOT that stuff that's at Elston and Wairoonga PLEASE!!!!	10/1/2021 8:36 PM
39	No random poles	10/1/2021 7:52 PM
40	Overly adventurous play space, the adventure playground is for that. We need more perks suitable for small children.	10/1/2021 7:41 PM
41	N/A	10/1/2021 7:32 PM
42	See-saws especially so close to the equipment, I do not want to see dirt or bark or anything other than soft fall used in the equipment areas it is cheap and nasty. I do not want to see metal seating without shade over it in the area either.	10/1/2021 7:18 PM
43	Equipment not spaced out enough	10/1/2021 7:13 PM
44	Hot metal slides	10/1/2021 7:02 PM
45	The playground being fully fenced. Creates segregated areas and areas ppl can trap someone else	10/1/2021 6:48 PM
46	Not functional play equipment	10/1/2021 6:39 PM
47	Mulch/bark chip. It gets EVERYWHERE and is so inconvenient and my child has had many more scraped limbs from bark chip at parks than soft fall. I try to go to parks specifically without bark chip.	10/1/2021 6:38 PM
48	No fences - due to the safety aspect when taking young children to the playground. A bike/path going around the play area - at Warringah Park, I have seen young children hit by older children riding around the path and not paying attention. I have also seen youth riding dangerously on the same paths.	10/1/2021 6:09 PM
49	We have many playgrounds friendly for older kids but really limited options for little ones. The adventure playground for example is useless for toddlers. Please consider the toddlers need a safe space too	10/1/2021 5:14 PM

Victoria Park Play Spaces		SurveyMonkey
50	A sea of soft fall. Natural textures are not only better for child development, they are not as "hot" in our Dubbo summers.	10/1/2021 5:04 PM
51	Don't open it up like the other parks. I love being able to let my little one play and know they're not going to get run over if I'm looking after another child. Please keep the fence.	10/1/2021 4:42 PM
52	Everything artificial need some real trees and grass	10/1/2021 4:32 PM
53	Natural mulch, I find it make a huge mess and it's hard for the little ones to manage I also find when a child falls they end up with splinters and causes a trip hazard.	10/1/2021 4:27 PM
54	A round swing. Take up too much space and only limited user	10/1/2021 4:22 PM
55	Just keep in mind the facts for safe play	10/1/2021 4:00 PM
56	Sandpits are unhygienic	10/1/2021 3:24 PM
57	No fencing	10/1/2021 3:23 PM
58	*Access for bikes is not needed. This would make the playground too hectic and dangerous.	10/1/2021 3:17 PM
59	No bodies of water in play space.	10/1/2021 3:11 PM
60	Bark chips! As above	10/1/2021 3:05 PM
61	Lack of shade, no fences, not enough swings	10/1/2021 2:42 PM
62	See above	10/1/2021 2:34 PM
63	I really would not like to see drug paraphernalia in the new playground but I suppose it is inevitable. Maybe the installation of a sharps bin somewhere? I know this will not be a popular feature with most people, but having a sharps bin there might encourage people to dispose of their syringes properly. If they don't, it gives the general public somewhere to place them if they come across sharps. Unless the new playground is going to be fenced and locked each night? Also easy access to a defibrillator now that the playground is going to be semi incorporated with the pool and canteen facilities. Will there be the ability for the playground to be used by pool patrons? like a pass out system? children get bored easily and this is another way that families with children and young people can be entertained by having the ability to swim, go to the playground and go back and swim again.	10/1/2021 2:33 PM
64	Having only stuff for little kids.	10/1/2021 2:28 PM
65	Open gates/lack of fencing. Need a fully fenced in area for families of multiple children who have runners	10/1/2021 2:20 PM
66	I don't believe the new playground needs a fence...it is far enough away from the road and I all the new areas should flow freely together. Perhaps a small area fenced for young children if it is needed by a large group of the Dubbo community.	10/1/2021 2:16 PM
67	No fencing around the little park. With multiple children if one runs off, without a fence to stop or slow them down and being such a big area I would hate for one of my little ones to reach the Carpark or road before I had a chance to catch them	10/1/2021 2:12 PM
68	Gym equipment. Victoria Park has always been for the kids. There is enough gym equipment around town.	10/1/2021 2:05 PM
69	Please do not re create this space without fencing and good shade this is absolutely crucial	10/1/2021 2:02 PM
70	No fence	10/1/2021 1:48 PM
71	Sand- becomes a hiding ground for needles, glass, unwanted or dangerous goods.	10/1/2021 1:27 PM
72	Things that are easily vandalised or broken. Sandpits (risk for hazards to be hidden in them).	10/1/2021 1:22 PM
73	Bark chips under play equipment. Hides cigarette butts and other dangers for kids	10/1/2021 1:13 PM
74	Bark chips. It's too hard for crawling babies, it gets all in the kids shoes and sandals and then they want to take their shoes off. Bark chips make it hard to see if there is glass or sharps hidden. We go to the current park a lot (usually once a week) because it is fenced, has a lot of swings and has no bark chips. Please please please don't take that away from us!!!	10/1/2021 1:06 PM
75	No rocks	10/1/2021 1:01 PM
76	No bark chip!!! Things can be hidden under bark chip so easily such as syringes!	10/1/2021 1:00 PM
77	There's a lot of noise about a park but when our kids were toddlers there was no fence at	10/1/2021 12:58 PM

Victoria Park Play Spaces

SurveyMonkey

the old park and it was fine. Fence gives the illusion of security, but kids can still escape, so supervision is necessary, and fence means you can't call kids over from slippery dip when bbq is ready. Or send them into Park and watch them from the grass. It seems a hot issue, all the best!

78	no fake grass or plastic soft fall areas....they are too hot in summer	10/1/2021 12:56 PM
79	Another park without a fence. It's dangerous and stupid	10/1/2021 12:43 PM
80	Open water areas. Can never be too careful.	10/1/2021 12:33 PM
81	Easy access to take away food and drinks. Livvys place is perfectly positioned AWAY from the pool. I've often thought how glad I am that my son couldn't see the pool or be influenced by take away food. That just opens up for more drama and tantrums making playing at the park an embarrassment for everyone. I honestly don't know why the whole playground needs to be moved at all. Sure get rid of the old equipment, BUT PUT NEW EQUIPMENT IN ITS PLACE!!! The SAME equipment that's already there. It's on a QUIET road, plenty of parking and fenced off. Why does it need to be moved closer to the pool?	10/1/2021 12:26 PM
82	I would much rather see less softfall and more natural groundcover. Softfall is not safer, and is much more unpleasant in hot weather	10/1/2021 12:23 PM
83	Nothing, it's for everyone	10/1/2021 12:19 PM
84	Seats and tables without shade as it is not practical and will increase the chances of sunburn and/or becoming too hot.	10/1/2021 12:17 PM
85	Metal slippery slides as they get way too hot too easily. Not heaps of bushes in the park covering view from been able to see your kids.	10/1/2021 12:08 PM
86	Mulch everywhere. It makes a mess and end up dirty and full of rubbish.	10/1/2021 12:01 PM
87	Water. Children with grommets will find a way to soak their head and water play is horrible in winter.	10/1/2021 11:59 AM
88	NO FENCE, LESS ACTIVITIES FOR SMALLER KIDS (UNDER 5)	10/1/2021 11:33 AM
89	Nil	10/1/2021 11:32 AM
90	I don't want to see just standard swings. I think it is important to have disability swings so all children can use them.	10/1/2021 11:31 AM
91	Bark chip soft fall - as already mentioned, it's harder for children only just starting to walk to try and stand on. They struggle to go between different surfaces. Also it is hard for mums with prams to push strollers on bark chip then on rubber soft fall.	10/1/2021 11:18 AM
92	N/A	10/1/2021 11:17 AM
93	Currently a lot of the people I see at the park are parents of very young children, under 8 but mostly 2-4 and especially parents with multiple children including young babies. I would hope that the equipment wouldn't change so drastically that the children who are used to using this space are no longer able to use it because for instance the equipment was designed for other children.	10/1/2021 10:54 AM
94	Bodies of water. (Water play would be fine)	10/1/2021 10:50 AM
95	I don't want to see it without a fence. Also all areas of the playground needs to be visible! No areas should have dividers where children cannot be seen	10/1/2021 10:49 AM
96	Please don't include too much equipment which is dangerous for young children or makes it difficult for them to get down safely. They have the adventure park for that.	10/1/2021 10:46 AM
97	Fitness equipment - I believe there are many other locations around Dubbo that already have plenty of fitness equipment. I would like to see this park kept for kids play, especially for younger kids and those with special needs.	10/1/2021 10:44 AM
98	Close to the pool, too high climbing or slides that don't go to the bottom. Like adventure park which does not cater to young kids, it's too dangerous	10/1/2021 10:44 AM
99	I think all the play equipment that is proposed looks very interactive and it would be lots of fun for all children. The important things are making families comfortable at the park with safe access shade and seeding. Thank you for bringing this to community consultation it's important that parents have a voice in decision-making when it comes to public space.	10/1/2021 10:43 AM
100	A pond	10/1/2021 10:40 AM
101	No water feature.	10/1/2021 10:38 AM

Victoria Park Play Spaces		SurveyMonkey
102	Nothing wooden that can splinter over time that kids can touch and get hurt	10/1/2021 10:36 AM
103	No fence. It gives parents time to sit and know that their kids can play and run freely without escaping.	10/1/2021 10:35 AM
104	Unfenced playground. Fencing provides a level of safety and security not found elsewhere.	10/1/2021 10:32 AM
105	Nil	10/1/2021 10:31 AM
106	Unfenced play areas	10/1/2021 10:28 AM
107	Anything that can be easily ruined. The older kids and youth congregate and destroy parks, burn equipment and graffiti. It is nice to have nice things but there is no point when they get ruined in the first few weeks	10/1/2021 10:22 AM
108	I would be disappointed if there was no fence. I also would not like to see too many entry and exit points in regards to child protection it's hard to monitor multiple gates. Entry and exits need to be very visible and not too many.	10/1/2021 10:21 AM
109	Unfenced, makes parents of young children feel safer when a playground is fenced	10/1/2021 10:18 AM
110	Bark chips! These are messy, get thrown around and are hard to keep out of little mouths making them a risk to some young children. Metal slides - these get far too hot in our climate. I was disappointed to see the new slide at the lions Park is metal.	10/1/2021 10:17 AM
111	No poison issues in plants or trees.	10/1/2021 10:16 AM
112	Unsafe play equipment most known for causing children's injuries such as Monkey bars	10/1/2021 10:15 AM
113	Lack of shade. Need natural landscaping with lots of trees.	10/1/2021 10:15 AM
114	Open access!	10/1/2021 10:09 AM
115	Flying foxes are a hazard and difficult to manage with young/multiple children. Would prefer equipment they can play on largely unassisted.	10/1/2021 10:02 AM
116	Small high landing space walk up, slide down.	10/1/2021 10:00 AM
117	Fitness equipment is not a good use of money or space. Those that really want equipment already have it at home or access services that have it eg gyms	10/1/2021 9:44 AM
118	No fences!	9/28/2021 4:20 PM